



Australian and New Zealand
Standard Industrial Classification
2006

ANZSIC





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Australian and New Zealand Standard Industrial Classification (ANZSIC)

2006

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PREFACE

The Australian and New Zealand Standard Industrial Classification (ANZSIC) has been developed for use in the compilation and analysis of industry statistics in Australia and New Zealand.

The Australian Bureau of Statistics and Statistics New Zealand jointly developed this classification to improve the comparability of industry statistics between the two countries and with the rest of the world.

This 2006 edition of the ANZSIC replaces the 1993 edition, which was the first version produced. Prior to then, Australia and New Zealand developed separate standard industry classifications. ANZSIC 2006 reflects the outcomes of a substantial review of the classification, which included extensive consultation with users of the classification, such as government agencies responsible for policy formulation and administration, and non-government analysts of industry structure and performance.

The purpose of the review was to ensure that the classification remained current and relevant, reflecting the changes that have occurred in the structure and composition of industry since the previous edition and recognising changing user requirements for data classified to industry.

The conceptual framework underpinning the ANZSIC has been more rigorously and consistently applied in this edition. The publication includes detailed explanations of the classification principles and the treatments of certain types of activities.

International comparability has been enhanced by aligning the classification, as far as possible, with the upcoming revision of the International Standard Industrial Classification of All Economic Activities (ISIC) (Revision 4).

We gratefully acknowledge the assistance provided by many individuals and organisations in Australia and New Zealand in the review of the ANZSIC. We encourage other organisations to use the classification to improve the comparability and usefulness of industry statistics generally.

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February 2006

ABBREVIATIONS

ABS	Australian	Bureau	of Statistics
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ANZSIC Australian and New Zealand Standard Industrial Classification

APRA Australian Prudential Regulatory Authority

ASIC Australian Standard Industrial Classification

BF Business Frame

EG Enterprise Group

EN Enterprise

GEO Geographic Unit

ISIC International Standard Industrial Classification of All Economic Activities

IVA Industry Value Added

KAU Kind of Activity Unit

LE Legal Entity

n.e.c. not elsewhere classified

NAICS North American Industry Classification System

NZSIC New Zealand Standard Industrial Classification

SISCA Standard Institutional Sector Classification of Australia

SNA System of National Accounts

Statistics NZ Statistics New Zealand

TAU Type of Activity Unit

AUSTRALIAN AND NEW ZEALAND STANDARD INDUSTRIAL CLASSIFICATION (ANZSIC) • 2006

CHAPTER 1

INTRODUCTION

PURPOSE OF THE ANZSIC

- 1.1 The Australian and New Zealand Standard Industrial Classification (ANZSIC) has been jointly developed by the Australian Bureau of Statistics (ABS) and Statistics New Zealand (Statistics NZ).
- 1.2 An individual business entity is assigned to an industry based on its predominant activity. The term 'business entity' is used in its widest sense to include any organisation undertaking productive activities, including companies, non-profit organisations, government departments and enterprises.
- 1.3 Arranging the large amount of data available about businesses into groupings that are both analytically useful and which users can understand, can be done in a number of ways. In economic statistics, this is usually achieved by either classifying the information relating to the operations of businesses (e.g. grouping all income items together); or by classifying the business units about which the data have been collected (e.g. grouping all the data about businesses operating in Tasmania).
- 1.4 An industrial classification is one way to organise data about business units. It provides a standard framework under which business units carrying out similar productive activities can be grouped together, with each resultant group referred to as an industry.
- 1.5 The ANZSIC provides a basis for the standardised collection, analysis and dissemination of economic data on an industry basis for Australia and New Zealand. Use of the ANZSIC results in improved comparability of industry statistics produced by the two countries. Prior to the development of ANZSIC 1993, separate national industrial classifications were used in Australia and New Zealand.
- 1.6 As well as being the standard industrial classification that underpins ABS and Statistics NZ industry statistics, the ANZSIC is widely used by government agencies, industry organisations and researchers for various administrative, regulatory, taxation and research purposes throughout Australia and New Zealand.
- 1.7 ANZSIC 2006 has been developed to provide a more contemporary industrial classification system. Changes in the structure and composition of the economy, changing user requirements and comparability with international standards have been taken into account. This 2006 edition of the ANZSIC replaces the 1993 edition.

UNIT OF CLASSIFICATION

1.8 Businesses can be represented in various ways for particular statistical and other purposes. Statistical agencies use the term 'unit' to refer to the representation of businesses used for particular collections of data from businesses and for the production of particular statistical outputs relating to them.

UNIT OF CLASSIFICATION continued

- 1.9 A range of business units are used for different statistical purposes e.g. producing units are used for industry statistics and institutional units are used for financial statistics. The units and their relationships to each other are described within a units model. The type of business unit to be classified to industry is a critical design element for any industrial classification. Industrial classifications designed for a particular unit of classification may be less suitable, or entirely unsuitable, for application to other types of business units.
- 1.10 Chapter 3 describes the unit of classification used for the development of the ANZSIC. The unit models used by the ABS and Statistics NZ in the compilation of their official statistics are outlined in Appendices 1 and 2, with most emphasis on the producing units used for industry statistics.

INTERNATIONAL STANDARDS

- 1.11 The International Standard Industrial Classification of All Economic Activities (ISIC) was adopted by the United Nations in 1948 and is used as the international standard for guiding work on national industrial classifications.
- 1.12 Revisions of the ISIC were issued in 1958 (Rev. 1), 1968 (Rev. 2) and 1990 (Rev. 3). A minor update of ISIC Rev. 3 was issued in 2002 (Rev. 3.1). A further major revision of the ISIC is well advanced and is expected to be released in 2007 (Rev. 4).
- 1.13 Australia and New Zealand have for many years endeavoured to align their industrial classifications with the ISIC as far as possible. However, the degree of alignment able to be achieved is sometimes adversely affected by competing classification principles e.g. a different organisation or structure of Australian or New Zealand industry, or a lack of significance of some internationally recognised economic activities in the two economies. Notwithstanding this, ANZSIC 2006 is expected to achieve international comparability to a greater extent than earlier industrial classifications. Refer to correspondences in Chapter 10.

PREVIOUS NATIONAL CLASSIFICATIONS

- 1.14 During the late 1960s, the then Commonwealth Bureau of Census and Statistics drew together the several distinct classifications then in use in Australia to produce the first Australian Standard Industrial Classification (ASIC). The original 1969 edition of the ASIC was based at the broader levels on the ISIC, with some modifications to allow for comparability with previously used classifications. The structure and composition at the finer levels were derived from extensive investigations into the activity mix characteristics of Australian businesses.
- 1.15 Revised editions of the classification were released by the ABS in 1978 and 1983. The 1978 edition reflected an extensive review of the 1969 edition, involving a substantial program of empirical investigation and analytical work. Numerous changes were made, mainly affecting the definitions of individual industry classes. There was little change at the higher levels of the classification. The 1983 edition updated the 1978 edition in respect of the Transport and Storage industries.
- 1.16 The first New Zealand Standard Industrial Classification (NZSIC) was issued in 1970, based on ISIC Rev. 2, but adapted to the New Zealand environment. It replaced a modified form of the original 1948 edition of the ISIC, which had been used by Statistics NZ from 1948. A second edition of the NZSIC was produced in 1975, with more detail in

PREVIOUS NATIONAL CLASSIFICATIONS continued

some areas, and a third edition was produced in 1987. The second and third editions of the NZSIC were also based on ISIC Rev. 2.

DEVELOPMENT OF THE ANZSIC

- 1.17 In 1985, the ABS commenced a major review of the ASIC. The principal objectives were to improve the alignment with ISIC; to achieve a better balance across the classification by giving more attention to the services sector, including segments relating to the culture, entertainment and other recreational industries; and to take account of the effects of technological changes and changes in the structure of industry generally since the previous edition.
- 1.18 The possibility of Australia and New Zealand using a common industrial classification was first raised in 1990 while the ASIC review was continuing. A succession of economic agreements between Australia and New Zealand have operated since 1922. The statistical agencies have met regularly to monitor the progress of the economic relationship and to share experiences and explore common interests. Joint working relationships have been established to harmonise statistics where practicable.
- 1.19 As the two statistical agencies used similar principles to create their national industrial classifications, they were able to agree on the principles and strategy for development of a single classification to meet the requirements of both countries. A particular consideration was the need to update each country's classifications to align with ISIC Rev. 3 issued in 1990.
- 1.20 Agreement was reached on a joint work program, which leveraged off the work already undertaken on the ASIC review. The first edition of the joint classification (ANZSIC) was released by the two agencies in 1993.

ANZSIC STRUCTURE

- 1.21 The ANZSIC is a hierarchical classification with four levels, namely Divisions (the broadest level), Subdivisions, Groups and Classes (the finest level). At the Divisional level, the main purpose is to provide a limited number of categories which provide a broad overall picture of the economy and are suitable for the publication of summary tables in official statistics. The Subdivision, Group and Class levels provide increasingly detailed dissections of these categories for the compilation of more specific and detailed statistics.
- 1.22 The hierarchical structure of the ANZSIC is illustrated below.

Level Example

Division C Manufacturing

Subdivision 11 Food Product Manufacturing

Group 111 Meat and Meat Product Manufacturing

Class 1111 Meat Processing

ANZSIC REVIEW

1.23 The review of ANZSIC 1993 commenced in January 2000. There was extensive consultation with users of the ANZSIC in Australia and New Zealand throughout the review process, with the outcomes reflected in this, the 2006 edition of the ANZSIC. There were several broad objectives set for the project.

A contemporary industrial classification

- 1.24 Industrial classifications need to be periodically reviewed to ensure they remain current and relevant, reflecting the changes that have occurred in the structure and composition of industry since the previous version, as well as satisfying emerging user requirements for industry data.
- 1.25 The benefits of any updates and improvements to the classification need to be assessed against, and be clearly worth, the significant costs in reworking statistical collections and outputs, changing administrative database designs, and revising statistical time series to reflect the new classification.
- 1.26 Since ANZSIC 1993 was developed, there have been changes in the structure, composition and organisation of industrial and business activities in Australia and New Zealand. New materials, technologies and production techniques have been adopted and some of these have affected the way industry and businesses operate. New industries and activities have emerged and need to be reflected in the classification.
- 1.27 The requirements of users of industry statistics have also changed. In particular, consideration needs to be given to better support alternative industry views, i.e. those different from the standard concepts embodied in the classification, e.g. tourism.

A stronger conceptual basis

- 1.28 ANZSIC 1993 used a mixture of supply and demand-side concepts in defining industries. This led to the classification prescribing different treatments for some very similar productive activities because of the different clients served.
- 1.29 The conceptual framework adopted for the development of ANZSIC 2006 uses supply-side based industry definitions and groupings. Using this approach, business units engaged in similar productive activities are grouped together. Units in an industry therefore exhibit similar production functions (a term used to describe the transformation of intermediate inputs, through the application of labour and capital, to produce outputs).

Alignment with international standards

- 1.30 Aligning the ANZSIC with international standards as far as possible maximises the comparability of Australian and New Zealand industry statistics with those of the rest of the world. In the interests of international statistical comparability, ANZSIC 2006 aligns with the ISIC and the North American Industry Classification System (NAICS) at the subdivision level as far as practicable.
- 1.31 In the ANZSIC review, close consideration was given to the work undertaken in recent years on the ISIC and the NAICS. Australia and New Zealand have been involved in international meetings reviewing the bases of these classifications. To the extent considered appropriate to Australian and New Zealand conditions, ANZSIC 2006 therefore reflects the latest international work on industrial classifications.

Other principles

1.32 The development of ANZSIC 2006 applied a number of important principles normally followed in the development of industrial classifications or for standard classifications generally. ANZSIC 2006 categories have been designed to reflect the structure of Australian and New Zealand industry, and for use in the collection, compilation and presentation of industry statistics.

Other principles continued

- 1.33 In most instances, industry classes have been formed only if the activities they cover are economically significant in either Australia or New Zealand and the businesses classified to them are homogeneous in terms of industrial activity. ANZSIC categories are mutually exclusive and comprehensive in their coverage of productive economic activities
- 1.34 Chapter 2 provides more detailed information on the classification principles followed in the development of ANZSIC 2006. Chapter 4 describes the methods that should be followed in classifying businesses according to the ANZSIC. Chapter 5 provides further information on the treatment of certain activities.

CHANGES FROM ANZSIC 1993

- 1.35 ANZSIC 2006 separately identifies 19 divisions, compared with 17 in ANZSIC 1993.
- 1.36 A new Information Media and Telecommunications Division has been introduced. It groups units mainly engaged in the creation and storing of information products for dissemination purposes; transmitting information products using analogue and digital signals; and providing transmission and storage services for information products. This has been identified as a rapidly growing sector in the Australian and New Zealand economies since the last review. The proposed ISIC Rev. 4 and NAICS 2002 also recognise these activities in a separate Division.
- 1.37 The very large and diverse Property and Business Services Division in ANZSIC 1993, together with some other services, has been rearranged into three new divisions in ANZSIC 2006: Rental, Hiring and Real Estate Services; Professional, Scientific and Technical Services; and Administrative and Support Services. The three separate divisions again align with the proposed ISIC Rev. 4 and NAICS 2002.
- 1.38 ANZSIC 2006 identifies 86 subdivisions, compared with 53 in ANZSIC 1993. The substantial increase in the number of subdivisions was driven by improvements made to the international comparability of the classification at this level and the identification of groups of economic activities with significant differences in their production functions at higher levels of the classification. Considerable change has also occurred at the lower levels of the classification.
- 1.39 Appendix 3 examines in more detail the changes that have occurred between the 1993 and 2006 editions of the ANZSIC.

ANZSIC 2006

1.40 The new divisional structure for ANZSIC 2006 is as follows:

Division	Title
A	Agriculture, Forestry and Fishing
В	Mining
С	Manufacturing
D	Electricity, Gas, Water and Waste Services
E	Construction
F	Wholesale Trade
G	Retail Trade
Н	Accommodation and Food Services
I	Transport, Postal and Warehousing
J	Information Media and Telecommunications
K	Financial and Insurance Services
L	Rental, Hiring and Real Estate Services
M	Professional, Scientific and Technical Services
N	Administrative and Support Services
O	Public Administration and Safety
P	Education and Training
Q	Health Care and Social Assistance
R	Arts and Recreation Services
S	Other Services

1.41 Chapter 6 describes the numbering system used in the classification and lists the ANZSIC codes and titles. Chapter 7 lists the definitions of each of the ANZSIC Divisions. Chapter 8 provides the full, detailed ANZSIC 2006 classification, with descriptions of all of the ANZSIC classes and lists of primary activities and exclusions for each class. Chapter 9 includes an alphabetic index of the primary activities identified with the corresponding ANZSIC codes.

IMPLEMENTATION OF ANZSIC 2006

- 1.42 Implementation of a new edition of a major classification, such as the ANZSIC, poses a number of significant issues for statistical agencies and users of the statistics. Business registers need to incorporate the new classification, statistical collections need to be redesigned and new outputs produced, and consideration needs to be given to backcasting statistical series on the new basis.
- 1.43 These activities are costly and pose some risks to the normal operations of the statistical agencies and users of industry classification structures. Implementation of the changes needs to be well coordinated across the time series involved and the changes need to be effectively communicated to users.
- 1.44 Implementation of ANZSIC 2006 will therefore take considerable time. While the review was completed in December 2004, further time was needed for development of the necessary tools to support its implementation, including this publication. There will be a progressive release of statistics on the new basis from 2007 onwards. Users will be kept informed about the implementation of ANZSIC 2006 through separate information releases issued by both agencies.

ANZSIC PRODUCTS AND SERVICES

- 1.45 Correspondences (or concordances) between ANZSIC 2006 and ANZSIC 1993 are shown in Chapter 10, together with correspondences between ANZSIC 2006 and ISIC Rev. 3.1.
- 1.46 A range of other ANZSIC products and services are available for external users to assist with the correct classification of businesses. These include the computer assisted coders and the ANZSIC class change tables. These are available to users from the ABS and Statistics NZ web sites, <www.abs.gov.au> and <www.stats.govt.nz> respectively.

FURTHER INFORMATION Australia

1.47 For more information about the ANZSIC and its associated products and services, contact ABS, PO Box 10, Belconnen, ACT 2616 or contact ABS National Information and Referral Service:

Phone: 1300 135 070

E-mail: client.services@abs.gov.au ABS web site: <www.abs.gov.au>

New Zealand

1.48 For more information about the ANZSIC and its associated products and services, contact Statistics NZ, P.O. Box 2922, Wellington or contact Statistics NZ's Information Centre:

Phone: 0508 525 525 (toll free in New Zealand)

+64 4 931 4600 (outside of New Zealand)

E-mail: info@stats.govt.nz

Statistics NZ web site: <www.stats.govt.nz>

CHAPTER 2

NATURE AND OBJECTIVES OF THE CLASSIFICATION

INTRODUCTION

- 2.1 To use statistical information about business units effectively, it is first necessary to organise that information into categories suitable for economic analysis. This can be done by using different classifications depending on the particular interests of users.
- 2.2 An industry classification is one way of organising data from a business unit perspective. It provides a standard framework under which units carrying out similar productive activities can be grouped together, with each resultant group being referred to as an industry. The term industry is used in its widest context, covering the full range of economic activities undertaken to produce both goods and services.
- 2.3 Each individual class is defined in terms of a specified range of activities. It is common for a business unit to engage in a range of activities wider than those designated as belonging to a particular class, and when this occurs we classify the unit based on its predominant activity.
- 2.4 Activities undertaken which belong to classes other than that to which the unit is classified, are described as its 'secondary activities'. The secondary activities of a unit play no part in assigning the class to which the unit is classified, but are useful for coverage and specialisation ratio analysis. Refer to paragraph 2.20 for the definition of coverage and specialisation ratios.
- 2.5 In an industrial classification, each unit has to be classified uniquely to one class so that only those units with the same predominant activities are brought together to form a class.
- 2.6 The ANZSIC has been designed primarily as a classification of Type of Activity Units (TAUs) in the Australian statistical system, and Kind of Activity Units (KAUs) in the New Zealand statistical system, although it can also be used for classifying some other unit types. The TAU and the KAU are defined in Appendices 1 and 2 respectively.
- 2.7 The ANZSIC is a hierarchical classification comprising four levels, namely Divisions (the highest level of the classification), Subdivisions, Groups and Classes (the lowest level of the classification).

PRINCIPLES FOR RECOGNISING ANZSIC 2006 CLASSES

Standard classification principles

- 2.8 All classifications, particularly those that are international or national statistical standards, should satisfy a number of fundamental principles. These include that the classification:
 - is comprehensive in its coverage;
 - has categories which are mutually exclusive;
 - has categories which can be readily understood by users and data providers;
 - is hierarchical to support its use for different statistical purposes;
 - should remain stable over a period of time, or be designed so that it can easily be updated; and
 - be based on a strong and consistently applied conceptual framework.

Conceptual framework

- 2.9 The conceptual framework adopted for the development of ANZSIC 2006 uses supply-side based industry definitions and groupings. Using this approach, units engaged in similar productive activities are grouped together. Units in an industry will therefore exhibit similar production functions (a term used to describe the transformation of intermediate inputs, through the application of labour and capital, to produce outputs).
- 2.10 In ANZSIC 2006, this framework has been applied more rigorously and consistently than before. Industry statistics will be more consistently compiled and analytically useful as a result. Refer to paragraphs 2.16, 2.17, 2.18 for more detail on the supply-side concept.

Relevance

2.11 Periodic reviews of major classifications such as the ANZSIC are required to ensure they remain current and relevant. They need to reflect new and emerging industries, and the new business methods and technologies applied in the production of goods and services. They also need to reflect new and emerging user requirements for industry classified statistics.

International comparability

2.12 In the interests of international statistical comparability, ANZSIC 2006, as far as practicable, aligns at the two digit subdivision level with the proposed ISIC Rev. 4.

Real world organisation of units

2.13 A basic principle in the ANZSIC is that industry classes should reflect the way activities are actually organised in the real world. This ensures that industry classes reflect realistic and recognisable segments of Australian and New Zealand industry and that the businesses classified to them have the necessary data for statistical collections.

Economic significance

- 2.14 Generally, industry classes were formed only if they were economically significant in either Australia or New Zealand. In Australia, employment had to be at least 3,500, or annual turnover at least \$AUS 250 million. In New Zealand, employment had to be at least 700, or annual turnover at least \$NZ 50 million. Applying this test helps ensure that the number of classes formed is justified on cost/benefit grounds and that a reasonable balance is achieved across the whole of the classification.
- 2.15 The criteria were modified for those industries where the standard measures of output (e.g. value added, turnover) gave a misleading picture of economic significance e.g. wholesale trade, retail trade, financial and insurance services, public administration and safety. In these cases, additional classes were not formed simply because the

Economic significance continued

economic significance criterion was exceeded. Other, more relevant criteria needed to be satisfied.

SUPPLY-SIDE CONCEPT

- 2.16 As noted above, the conceptual framework adopted for the development of ANZSIC 2006 uses supply-side based industry definitions and groupings. Using this approach, business units engaged in similar productive activities are grouped together.
- 2.17 Following this approach, business units in a particular class will use similar inputs and apply similar transformation processes to produce similar outputs. The study of production (e.g. industry performance, productivity and structural analysis) requires an industrial classification that follows this type of framework.
- 2.18 The supply-side concept can be strictly applied in developing only the lowest level of the classification (the class level). This is the level at which homogeneity of economic activity is greatest. For example, the application of this concept has led to the creation of a class for fossil fuel electricity generation and a separate class for hydro-electricity generation even though the final product, i.e. electricity, is the same.

INDUSTRY HOMOGENEITY

- 2.19 As indicated above, industry classes should be comprised of businesses that undertake similar economic activities i.e. they should be as homogeneous as possible. In the development of ANZSIC 2006, the ABS and Statistics NZ have used the information that is available to assess and increase homogeneity at the class level. This has helped ensure that the classification reflects the structure and organisation of Australian and New Zealand industry.
- 2.20 Homogeneity can be measured by the calculation of specialisation and coverage ratios. The specialisation ratio measures the extent to which units belonging to a particular class engage in the activities designated as primary to that class. The coverage ratio measures the extent to which the activities designated to a particular class are undertaken by units belonging to that class.
- 2.21 It is highly desirable that the specialisation and coverage ratios exceed 70 per cent for the formation of individual classes. This minimises the extent to which the output of each class includes output of activities which belong to other classes. As a consequence, users of industry statistics should note that classes do not contain all of the units which undertake the activities belonging to that class. Units engaging in these activities on a secondary basis will be classified to a different class according to their predominant activity.

APPLYING AND BALANCING CLASSIFICATION PRINCIPLES

- 2.22 The classification principles set out above for the creation of industry classes in ANZSIC 2006 often reinforce each other. For example, good industry homogeneity helps ensure the classification is on a strong conceptual basis and reflects the real world organisation of units. Economic significance helps ensure the classification reflects the real world organisation of units and that it reflects a contemporary view of Australian and New Zealand industry.
- 2.23 On the other hand, the review and development of the classification has to balance the often competing demands of relevance, continuity and comparability. The principles applied for the definition of classes are sometimes in conflict. For example, international comparability cannot be fully achieved if there is a different structure in

APPLYING AND
BALANCING
CLASSIFICATION
PRINCIPLES continued

Australian and New Zealand industry, or if some internationally recognised activities are not significant in the two countries. In these circumstances, judgement needs to be exercised to determine the most appropriate outcome.

FORMATION OF BROADER LEVEL CATEGORIES

- 2.24 As classes are grouped into higher levels of aggregation, the degree to which units exhibit similar production functions generally falls. At the higher levels of the classification, emphasis moves increasingly to the output side of the production function, so that at the top of the hierarchy, divisions are created and defined by looking more at what is produced, and less at the activities undertaken to produce that output.
- 2.25 This has the important consequence of causing units with very different inputs and transformation processes to be classified to the same division, due to similarities in the intent or purpose of the outputs produced. For example, hospitals and homoeopaths are both classified to the Health Care and Social Assistance Division, based on their common purpose to improve human health. This is typical of the Service Divisions.
- 2.26 At the division level, the main purpose is to provide a limited number of categories which provide a broad overall picture of the economy, and are suitable for summary tables in official statistical publications. Weight is also given to maintaining continuity with previous editions of the classification.
- 2.27 Between the highest (Division) and lowest (Class) levels of the classification, combination of groupings is driven by a number of factors including:
 - improving the international comparability of the classification at the Sub-division level;
 - identifying groups of economic activities with significantly different production functions; and
 - promoting some of the more economically significant industries to this higher level of the classification.
- 2.28 For example, subdivisions created in ANZSIC 2006 specifically to improve international comparability include:
- Subdivision 12: Beverage and Tobacco Product Manufacturing;
- Subdivision 44: Accommodation;
- Subdivision 55: Motion Picture and Sound Recording Activities;
- Subdivision 58: Telecommunications Services;
- Subdivision 60: Library and Other Information Services; and
- Subdivision 70: Computer System Design and Related Services.
- 2.29 Examples of subdivisions created to better identify groups of economic activities with significantly different production functions include:
 - Subdivision 26: Electricity Supply; and
 - Subdivision 27: Gas Supply.
- 2.30 Finally, examples of subdivisions created to promote some of the more economically significant industries to this higher level of the classification include:
 - Subdivision 11: Food Product Manufacturing; and
 - Subdivision 77: Public Order, Safety and Regulatory Services.

CHAPTER 3

UNIT OF CLASSIFICATION

INTRODUCTION

3.1 As outlined in Chapter 1, industries are formed by grouping business units that are mainly engaged in undertaking similar economic activities. Individual business units may use structures for their taxation, management, financing, production and employment functions which differ from the structures used for the same purposes by other business units. For statistical purposes, it is essential that standard definitions of business units are applied, so that the statistics required are able to be collected and compiled without gaps or duplication.

CONSISTENCY AND COMPARABILTY

- 3.2 The primary purpose of developing a standard industrial classification is to enable the compilation of industry statistics on a comparable and consistent basis across different statistical collections and over time. This would be extremely difficult if different business unit structures were used in different collections, or in different time periods for some collections.
- 3.3 To support the integrated and efficient operation of many diverse statistical collections concurrently, statistical agencies use central registers of business units, delineated according to the definitions and rules set out in their units models. Among other things, the models specify which unit types are to be classified to an industry. The industry codes assigned are maintained on the central business register. Statistical agencies use a central business register to identify the business frames for their collections, which enable survey populations to be selected.
- 3.4 The units model enables the statistical agency to best collect the broad and diverse range of data it requires in respect of businesses, in order to produce the range of statistical outputs required by key users. Among other things, it should also take into account the costs to businesses of providing the necessary information and the costs to the statistical agency of maintaining the central business register.

INTERNATIONAL STANDARDS

3.5 The System of National Accounts, 1993 (1993 SNA) acts as one of the most important coordinating frameworks for economic statistics. Firstly, it acts as the conceptual framework for ensuring the consistency of definitions and classifications in different, but related, fields of statistics. Secondly, it provides an accounting framework for ensuring the numerical consistency of data drawn from different sources.

INTERNATIONAL STANDARDS continued

- 3.6 In the real world, economic entities engaged in the production of goods and services vary considerably in their legal, accounting, organisational and operating structures. The terminology used to refer to these units also varies considerably from country to country. Two broad types of units are defined in the 1993 SNA institutional units and producing units. These are defined for the purpose of compiling statistics within an integrated and coherent framework (the 1993 SNA).
- 3.7 The System of National Accounts' (SNA) origin traces back to the report of the Sub-Committee on National Income Statistics of the League of Nations Committee of Statistical Experts which was published in 1947. This was followed by a report called *A System of National Accounts and Supporting Tables* which was released in 1953. The 1953 report was slightly modified in 1960 and in 1964. Then in 1968, the United Nations Statistical Commission approved the revised SNA (1968 SNA). The next revision that occurred (and the most current version of the SNA) is the one unanimously recommended by the Statistical Commission for adoption, the 1993 SNA. A further major revision of the 1993 SNA is well advanced and expected to be endorsed in 2008.

UNIT MODELS

- 3.8 Unit models provide definitions of the units used, describe the relationships of the different unit types to each other, and identify the information held about each unit type on the business register. They form the basis for establishing and maintaining business structures on the business register for use in statistical collections. They enable qualitative and some quantitative comparisons to be made of statistical information collected from different unit types.
- 3.9 The unit models currently used by the ABS and Statistics NZ are outlined in Appendices 1 and 2 respectively. The unit models described include both the institutional and producing units used by the two agencies. While institutional units are discussed, the major emphasis in this publication is on the producing units used to compile industry statistics.
- 3.10 Institutional units are at the level at which financial and balance sheet accounts are maintained and from which a consolidated financial position can be derived. The primary classification of institutional units is to institutional sector, rather than to industry.
- 3.11 To study production and production functions, producing units need to be defined that are as homogeneous as possible in terms of the economic activities undertaken. The 1993 SNA recommends that producing units with the same principal activity be grouped into industries according to the ISIC. Individual countries use their own national industrial classifications, which are aligned with the ISIC to the extent possible.
- 3.12 Statistical agencies periodically review their unit models and their business register maintenance strategies, particularly when there are major changes in the environment in which they apply, or when significant new information sources become available to update their business registers.

UNIT OF CLASSIFICATION

- 3.13 The Type of Activity Unit (TAU) in Australia and the Kind of Activity Unit (KAU) in New Zealand are the main producing units used for the compilation of industry statistics in the two countries. These unit types are defined in Appendices 1 and 2 respectively.
- 3.14 In the review of the ANZSIC, the classification principles set out in Chapter 2 were applied to these particular unit types. Therefore, ANZSIC 2006 is primarily a classification of TAUs in Australia and KAUs in New Zealand.

UNIT TERMINOLOGY

- 3.15 The 1993 SNA and the ISIC use the term 'establishment' to refer to their recommended producing unit. The 1993 SNA defines an establishment as 'an enterprise, or part of an enterprise, that is situated in a single location and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the value added'.
- 3.16 It further states that 'although the definition of an establishment allows for the possibility that there may be one or more secondary activities carried out, they should be on a small scale compared with the principal activity. If a secondary activity within an enterprise is as important, or nearly as important, as the principal activity, then that activity should be treated as taking place within a separate establishment from that in which the principal activity takes place.'
- 3.17 ISIC Rev. 3.1 follows the 1993 SNA unit definitions. However ISIC Rev. 3, which predated the 1993 SNA, defined a wider range of producing units, including a kind of activity unit and an establishment unit. This recognised that the establishment unit was not suitable for all industry statistics.
- 3.18 Both Australia and New Zealand define their main producing unit at a somewhat higher level than that recommended by the 1993 SNA. Neither restrict their unit to a single physical location and both accept a lower level of homogeneity of activity in forming units compared with the 1993 SNA. This reflects the fact that the 1993 SNA provides the conceptually ideal treatment, which is not constrained by the practical operational issues which unit definitions have to address in each country, such as availability of data from standard business accounts at different levels of business unit.
- 3.19 The KAU defined in ISIC Rev. 3 was the origin of the similarly named unit in the New Zealand units model. It was also more closely aligned with the management unit previously used by the ABS, and its currently used TAU, than the establishment unit.

CHAPTER 4

METHODS OF CLASSIFICATION

INTRODUCTION

- 4.1 The basic method for classifying units to categories in the ANZSIC is to classify each unit according to its predominant activity. The ABS and Statistics NZ classify each unit at the finest level of the classification. The hierarchical nature of the classification also means that the unit's classification at the ANZSIC group, subdivision and division levels can be readily established. This characteristic allows statistics to be produced at all levels of the classification if required. If users of the classification do not require the lowest level of detail of the classification, they can classify units to a higher level (e.g. at the two digit subdivision level) to suit their respective needs.
- 4.2 At each level of the classification, a unit can be classified to only one category. Categories for the classification of a unit at the different levels must be related to each other by aggregation or disaggregation i.e. a unit classified to the Manufacturing Division can be classified to a subdivision only within the Manufacturing Division.
- 4.3 There are few problems classifying units engaged in only one kind of activity (i.e. a unit would be classified according to that one activity it undertakes). While it would be ideal if units could be defined such that each unit undertakes only a single activity, this is not practicable in the real world due to data availability, provider load and resource constraints.
- 4.4 Many units are engaged in activities which belong to two or more industry categories, and for these 'multi-activity' units it is necessary to specify methods for classifying them to their predominant activity. This chapter describes these general methods of classification, including assessing the predominant activity of a unit.

ASSESSING THE PREDOMINANT ACTIVITY OF A UNIT

- 4.5 As recommended by the ISIC, the ABS and Statistics NZ use the concept of Value Added (refer to the *Australian System of National Accounts: Concepts, Sources and Methods* (cat. no. 5216.0) for the definition of Value Added) to determine the predominant activity of a unit undertaking multiple activities, that is, the activity with the highest value added is the predominant activity.
- 4.6 In some cases it is difficult to determine predominance of a multi-activity unit based on value added because the necessary data are not available. In these instances, a proxy for value added is used. These measures are listed in order of preference below:
 - sales of goods and services;
 - wages and salaries; or
 - number of employees.
- 4.7 Care needs to be taken with the use of these proxy measures in determining the predominant activity of a unit as they may not be the most reliable indicator of value added. This is particularly so in the case of units undertaking both market and non-market activities, where reliance on measures of sales of goods and services is inappropriate.

ASSESSING THE
PREDOMINANT ACTIVITY
OF A UNIT continued

4.8 For example, a Parent and Teacher Association receives some of its income from the sale of goods through the operation of a school canteen. Using sales as the proxy for value added in this case would result in this unit being classified to Class 4512 Takeaway Food Services. However, the main function of the unit is to act as an interest group promoting educational issues and not operating a takeaway food outlet. Therefore, the Parent and Teacher Association would be classified to Class 9559 Other Interest Group Services n.e.c.

VERTICALLY INTEGRATED UNITS

- 4.9 Vertically integrated units are a particular type of multi-activity unit, where the different stages of production are carried out in succession by different parts of the same business unit. The output of one stage becomes the input to the next stage, with only the output of the final stage being sold on the market.
- 4.10 Vertical integration is common in some multi-activity units involved in both agricultural and manufacturing activity e.g. grape growing and wine manufacturing; olive growing and olive oil product manufacturing; chicken farming and chicken meat processing; pig farming and pig meat processing. These combinations of activities are often undertaken by single business units, often on the same premises. Vertical integration also occurs in a number of other industries and circumstances.
- 4.11 Vertically integrated units are classified according to their predominant activity, using value added in the same way as other units. If no information is available to assess value added, or there are two or more activities of equal value, then the unit is classified to the activity which represents the last or final stage of production. This is where most of the value added is generally assumed to lie.
- 4.12 In some circumstances, calculation of value added for each of the activities undertaken by vertically integrated units is not possible due to the lack of market transactions to value the activities. In these cases, it may be appropriate to use one of the proxy measures discussed previously in this chapter. If it is clear that an activity is predominant, but no actual data are available, the unit should be coded to its predominant activity.

COMBINED ACTIVITY
CLASSES

- 4.13 The ANZSIC contains a number of classes which are defined as undertaking combined activities. The most commonly recognised area where these activities occur is in agriculture, where farms are specifically set up to produce both livestock and crops, or combinations of different livestock.
- 4.14 The ANZSIC includes two combined activity classes within Division A Agriculture, Forestry and Fishing, namely Class 0144 Sheep-Beef Cattle Farming and Class 0145 Grain-Sheep or Grain-Beef Cattle Farming. These classes are representative of common combinations of farming activities in Australia and New Zealand.
- 4.15 Units engaged in these combined farming activities have fundamentally different production functions when compared with units specialising in farming one type of livestock or crop, as different types of inputs, capital and labour are required. While the ABS and Statistics NZ both use the ANZSIC to classify agriculture units, they have previously applied different coding rules to assign units to the combined farming classes. For ANZSIC 2006, the two statistical agencies use the same coding rules.

COMBINED ACTIVITY
CLASSES continued

4.16 Other ANZSIC classes that include combined activities are Classes 3601 General Line Grocery Wholesaling, 4110 Supermarket and Grocery Stores and 4260 Department Stores. If these combined activity classes were not formed, the classification would fail to recognise distinct and identifiable segments of Australian and New Zealand industry.

CLASSIFYING A UNIT TO AN INDUSTRY

- 4.17 There are two different methods used to classify business units to industry, in accordance with the principles outlined above:
 - classification to categories at the broadest level of the classification in the first instance i.e. an ANZSIC division, and subsequently to categories at successively lower levels ('top-down'); or
 - classification directly to a category at the lowest level of the classification i.e. an ANZSIC class.

'Top-down method'

4.18 Using the top-down method, units are first classified to a division, then to a subdivision within that division, and so on until the unit is finally classified to a class. The ABS and Statistics NZ use the top-down method of classification to the ANZSIC. ISIC also recommends the use of this method because it ensures better consistency of aggregate data at the higher levels of classification.

'Direct method'

4.19 Using the direct method, units are classified directly to the lowest level of classification (i.e. ANZSIC class). Therefore, the unit will inherit the higher level categories to which the class belongs.

Different outcomes

- 4.20 In some cases very different outcomes can result from the two methods. For example, a unit undertakes activities which are primary to three classes where:
 - 40% of its income is derived from activities of wholesaling motor vehicles;
 - 35% of its income is derived from retailing motor vehicles; and
 - 25% of its income is derived from retailing motor vehicle parts.
- 4.21 Using the 'top-down' method.

STEP 1 DETERMINE THE DIVISION TO WHICH THE UNIT BELONGS. In this case the unit would be classified to Division G Retail Trade, as this is the Division where most activity occurs (i.e. 60% of the unit's income is derived from its retail activities, compared with 40% from wholesale activities).

STEP 2 DETERMINE THE SUBDIVISION TO WHICH THE UNIT BELONGS.

In this case the unit would be classified to Subdivision 39 Motor Vehicle and Motor Vehicle Parts Retailing, as both retail activities belong to this subdivision.

STEP 3 DETERMINE THE GROUP TO WHICH THE UNIT BELONGS. In this case the unit would be classified to Group 391 Motor Vehicle Retailing, as the income derived from retailing motor vehicles is greater than that derived from retailing motor vehicle parts.

Different outcomes continued

- STEP 4 DETERMINE THE CLASS TO WHICH THE UNIT BELONGS. In this case the unit would be classified to Class 3911 Car Retailing, as the car retailing activity is predominant.
- 4.22 Using the direct method, the unit would be classified according to the largest single activity undertaken. Therefore, based on the fact that the largest single income earning activity of the unit is derived from wholesaling motor vehicles, the unit would be classified to Class 3501 Car Wholesaling. This example illustrates how different classification outcomes can result from the use of either the top-down or the direct method of classification.
- 4.23 As mentioned in paragraph 4.18, the top-down method of classification is the preferred method of the ABS and Statistics NZ, as well as ISIC.

COPING WITH A CHANGE
IN THE PREDOMINANT
ACTIVITY

- 4.24 It is common for businesses to change their mix of activities over time such that the predominant activity of a unit can be affected. This can occur for many reasons, including changes in product profitability, seasonal price changes, growth opportunities, the release of new products or business restructuring.
- 4.25 In some situations, minor shifts in the value of sales from the separate activities undertaken can result in a temporary change in the unit's predominant activity. Theoretically, this change could result in a change to the ANZSIC of the unit.
- 4.26 Temporary fluctuations, based on minor shifts in activity, should not be reflected in the unit's industry classification. Resistance factors can be applied which reduce 'flipping' of units between classes from year to year. This ensures that any changes in classification reflect relatively permanent changes in the predominant activity of the business.
- 4.27 Both the ABS and Statistics NZ apply ISIC recommended resistance factors to prevent units changing industry on the basis of temporary activity shifts. This rule states that the change to a unit's activity must be in place for a minimum of two years before a change in the ANZSIC can be applied.

SPECIFIC TREATMENTS

4.28 Apart from the general classification principles, methods and issues outlined above, a wide range of more specific issues arise in the treatment of certain activities in the ANZSIC. The more significant of these are discussed in Chapter 5 of this publication.

CHAPTER 5

A GUIDE TO THE CODING OF CERTAIN ACTIVITIES

INTRODUCTION

5.1 This chapter provides a guide to the treatment to be applied in ANZSIC 2006 to a number of complex industry coding issues. The guidelines include the treatment to be applied to issues which cut across the whole economy, as well as those specific to particular industries.

GOVERNMENT-OWNED UNITS

- 5.2 The classification of government-owned units in an industry classification may cause confusion given the existence of the category titled government or public administration. In ANZSIC 2006, the treatment of government-owned and controlled units is the same as that for non-government units i.e. units are classified according to their predominant activity. Ownership is not used as a criterion for a unit's classification to industry.
- 5.3 Government units producing goods and services (e.g. education or health) are classified to the same industry as private sector units engaged in similar activities. The Public Administration and Safety Division includes all units primarily engaged in providing legislative, executive and judicial activities; or safety activities such as defence or policing. For a full definition of the Public Administration and Safety Division, see Chapter 7.
- 5.4 The implication of this treatment is that private sector units engaged in public administration or safety activities are classified to the Public Administration and Safety Division. This represents a significant change from ANZSIC 1993, where the Government Administration and Defence Division was restricted to government units.

OWN ACCOUNT CONSTRUCTION

- 5.5 A large number of new business units start up in any given period. Before commencing regular operations, some of these units need to undertake significant capital formation. In many instances, these units may decide to undertake the capital formation (e.g. construction of a furnace, a railway line, a factory or a mine) themselves. This raises the issue of whether these units are primarily engaged in construction activity, or engaged in the purpose for which the construction is being undertaken.
- 5.6 ANZSIC 2006 classifies a unit which undertakes own account capital formation to the industry covering its intended future operations, rather than to construction.

INDUSTRY SUPPORT SERVICES

- 5.7 There are a number of ANZSIC 2006 industry divisions which contain support service categories:
 - Division A Agriculture, Forestry and Fishing;
 - Division B Mining;
 - Division K Financial and Insurance Services; and
 - Division P Education and Training.

INDUSTRY SUPPORT
SERVICES continued

- 5.8 ANZSIC 2006 support service categories were created when it could be established that the output of an activity was wholly consumed by units classified to a single division. For example, support services classes such as 0522 Shearing Services and 0510 Forestry Support Services have been included in Division A Agriculture, Forestry and Fishing, as the outputs of the activities identified are wholly consumed by units classified to this division.
- 5.9 When a service is not wholly consumed by units classified to a single division, it is classified to a 'general service' division, according to the type of service being provided. For example, transport services and veterinary services are typically consumed by units in more than one industry division. Therefore, they are classified to the appropriate classes in Division I Transport, Postal and Warehousing, and Division M Professional, Scientific and Technical Services respectively.

CONTRACTING SERVICES

5.10 The increasing use of contractors in the economy can cause confusion with respect to the appropriate coding of units described as 'contractors', 'subcontractors' or 'service companies'. The activities of units called 'contractors', 'subcontractors' and 'service companies' are in many ways the same, but there are some important distinctions in their classification. There may also be confusion between what constitutes a contracting unit and a labour supply service (referred to as Contract Staff Services in ANZSIC 1993).

Contractors

- 5.11 Units called contractors can undertake a variety of activities across all industries in the economy. A contractor is commonly engaged to complete one or more of the suite of tasks embodied in the entire production process (e.g. a cleaning or catering task). In these situations, the unit is classified according to the activity it undertakes and not to the same industry as the unit contracting it. For example, a unit providing laundry services to a hospital does not get classified to the Health Care and Social Assistance Division. Instead, it is simply classified to the Laundry Services Class, as the unit is providing a laundry service.
- 5.12 Another common arrangement is where a unit undertakes the whole of a production process on a contract basis for another unit, and in doing so supplies the entire workforce, including supervisory staff. In this case, the contracted unit is classified according to the activity it undertakes, not to the more general Labour Supply Services Class.

Subcontractors

- 5.13 Units called subcontractors, like contractors, also undertake a variety of activities across all industries in the economy. These units may or may not work under the direction of the client business and can often be a sole trader i.e. a one-person business. These units are contracted to other businesses to perform one or more activities.
- 5.14 Traditionally, these units have been concentrated in the construction, mining and agricultural industries. However, these working arrangements have spread significantly to other industries. Subcontracting is treated in the same way as contracting in the ANZSIC, i.e. classified according to the predominant activity of the subcontractor and not to the industry of the client business they are contracted to.

Service companies

- 5.15 Units referred to as service companies have caused difficulties in the past with respect to industry classification. While service companies appear to be similar to contractors, they have some significant differences. Service companies are usually set up by units of the same enterprise group to provide specific services to other units in the group.
- 5.16 Some service companies are established to 'hold' the employees of another, usually related, business. For example, a construction unit may set up a separate company to hold all their employees. The service company then undertakes the construction work on behalf of the first unit on a fee or contract basis. In this case, the service company is deemed to be providing a construction service i.e. the contract is for the completion of a set construction task.
- 5.17 In such cases, the service company is providing the entire workforce, including the supervisory staff, to the first unit. In general, it is the nature of the activities undertaken by the units known as service companies which determine their industry classification. This is in accordance with the basic industry classification principle that a unit will generally be classified to an industry according to its own predominant activity.

LABOUR SUPPLY SERVICES

- 5.18 The ANZSIC coding of units providing Labour Supply Services (referred to as Contract Staff Services in ANZSIC 1993) is often confused with contracting and service companies.
- 5.19 The ANZSIC 2006 Class 7212 Labour Supply Services is defined as:

including units mainly engaged in supplying their own employees to other businesses on a fee or contract basis i.e. where assignments are mainly on a temporary or short-term basis and performed under the supervision of staff of the client unit.

- 5.20 These units have large numbers of staff on their books and may specialise in the provision of staff in particular industries e.g. trades, nursing, office work etc.
- 5.21 In order to be classified to this ANZSIC class, a unit must satisfy the following conditions:
 - the service provided to the client business must be one of labour supply;
 - personnel supplied to the client remain employees of the unit providing the labour supply service;
 - assignments are performed under the supervision of staff of the client business; and
 - the labour supply unit is paid a fee by the client business for supply of the labour.
- 5.22 As noted above, where a unit provides *the entire workforce, including the supervisory staff*, to the client business, it is classified according to the nature of the activity being undertaken for the client business. The length of time covered by the contract is not a determining factor in these cases.

REPAIR AND MAINTENANCE 5.23 Repair and maintenance activities are carried out on a wide range of items of plant, equipment, household appliances and personal goods. The nature of repair and maintenance activities can vary, from engineering operations such as engine reconditioning, to minor servicing operations such as replacing a part in a washing machine. In ANZSIC 1993, these activities were classified to a number of different divisions. In ANZSIC 2006, the classification of these activities follows the production function principle.

REPAIR AND
MAINTENANCE continued

5.24 Two distinct cases arise with respect to businesses mainly engaged in repair and maintenance activities. Repair and maintenance activities may involve essentially the same production function as that involved in the creation of the product, or they may involve a clearly different and identifiable production function.

Similar production functions

- 5.25 In ANZSIC 2006, units mainly engaged in repair and maintenance activities involving similar production functions to those used for the creation of the original products, are classified to the industry where units creating the new product are classified.
- 5.26 In these cases, the degree to which the factors of production (capital and labour) are interchangeable between the creation and the repair and maintenance activities is very high. These repair and maintenance activities are included in the appropriate classes.
- 5.27 Examples include:
 - aircraft repair and maintenance (Class 2394);
 - ship and boat repair and maintenance (Classes 2391 and 2392);
 - residential and non-residential buildings repair and maintenance (Classes 3011, 3019 and 3020); and
- highway, road, street, bridge or airport runway repair and maintenance (Classes 3101 and 3109).

Different production functions

- 5.28 Where units are mainly engaged in repair and maintenance activities involving different production functions to those used for the creation of the original products, they are classified to the relevant classes in the Other Services Division. Subdivision 94 Repair and Maintenance has been created within that division for repair and maintenance activities of this type.
- 5.29 Examples include:
 - automotive repair and maintenance (Classes 9411, 9412 and 9419);
 - domestic appliance repair and maintenance (Class 9421);
 - electronic and precision equipment repair and maintenance (Class 9422);
 - other machinery and equipment repair and maintenance (Class 9429); and
 - clothing, footwear and personal accessories repair (Class 9491).
- 5.30 While all units mainly engaged in repair and maintenance activities involving distinctly different production functions are classified to this subdivision, some repair and maintenance activities are predominantly undertaken by units which either create the new products, or trade them. Creation of a separate class for these repair and maintenance activities anywhere in the ANZSIC would likely result in low coverage ratios. Units undertaking these activities as their predominant activity are classified to Class 9499 Other Repair and Maintenance n.e.c.
- 5.31 Where repair activities are carried out as a secondary activity by units which are mainly engaged in some other activity, the units are classified to the class to which their main activity is primary.

INSTALLATION

5.32 The treatment of installation activities has been problematic, as this activity is often undertaken in conjunction with other activities (e.g. manufacture or sales), as well as in isolation. Installation refers to the placement of a product into position for use, and encompasses such activities as the installation of hot water systems, air conditioning and elevators. Where another term for describing an installation-type activity appears more appropriate in terms of general usage, that term is used e.g. erection, assembly, fixing.

Manufacture, sale and installation

- 5.33 It is common for some business units engaged in manufacturing, construction, and wholesale or retail activities to install the products they sell to other businesses or households e.g. a business selling hot water systems to members of the public may arrange the installation of the system in the purchaser's dwelling.
- 5.34 Where the installation is performed by the business unit selling the product, the installation activity is treated as a secondary activity of that unit. This is because the value added of the installation activity is normally less than that of the principal activity undertaken. Where installation activities are carried out as a secondary activity, by units mainly engaged in another activity, the units are classified according to their main activity.
- 5.35 The installation activities performed by these units are incidental to the primary activity of the unit (i.e. an elevator manufacturer may also install the lift in a building). Consistent with the classification principle of predominance, these units are classified according to their main activity (i.e. in the case of the elevator manufacturer to the appropriate Manufacturing class).
- 5.36 However, there are many units that specialise in providing installation activities only. In these cases, 'installation activities' are the predominant activity for the units and are coded accordingly. The classification contains a number of classes where such installation activities are the primary activities of the class (see Table 5.1 for more information).

Specialist installation classes

5.37 Business units which sell products requiring installation by technical or professional staff may subcontract the installation activities to other firms, as these activities may not be seen to be part of their core business and/or they may require particular skills. Some business units specialise in the installation of particular products or groups of products and these units are classified to specialist installation classes. Table 5.1 summarises the classification of the different types of installation activities in ANZSIC 2006.

TABLE 5.1:	CLASSIFICATION	OF	INSTALLATION	ACTIVITIES	IN	ANZSIC 2006	;

ANZSIC 2006 Installation of

DIVISION C: MANUFACTURING

Custom made built-in furniture or joinery by the manufacturer

1492 Wooden Structural Fitting and Component

Manufacturing

Factory assembled commercial or industrial boilers

2231 Boiler, Tank and Other Heavy Gauge Metal

Container Manufacturing

DIVISION E: CONSTRUCTION

Electrical machinery (heavy, on-site assembly); Telephone, telegraph or telex equipment - distribution 3109 Other Heavy and Civil Engineering Construction

lines, electricity or communication, construction Structural steel components for buildings or other structures

3224 Structural Steel Erection Services

Hot water systems, plumbing (except marine), septic tanks

3231 Plumbing Services 3232 Electrical Services

Television antennae, pay TV antennae, domestic exhaust fans, electric light or power, computer cabling; Telephone, telegraph or telex equipment - telecommunication cable or wire installation

(except transmission lines)

3233 Air Conditioning and Heating Services

Air conditioning duct-work, air conditioning equipment, heating equipment (except industrial furnaces), refrigeration equipment

Fire alarm systems and sprinklers

Curtains, blinds and awnings, insulation materials, elevators, escalators

Glass (in windows or doors or as covered by the term glazing)

3234 Fire and Security Alarm Installation Services

3239 Other Building Installation Services

3243 Tiling and Carpeting Services

3245 Glazing Services

DIVISION M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

Computer software 7000 Computer System Design and Related Services

DIVISION S: OTHER SERVICES

Car air-conditioning, car radio/CD player, car security system, car mobile phone

Motor vehicle gas tank

9411 Automotive Electrical Services

9419 Other Automotive Repair and Maintenance

RENTAL, HIRING AND LEASING

Rental, hiring and leasing might be considered a single kind of activity which could be made primary to one class in the ANZSIC. The term, however, encompasses a range of significantly different activities which are treated as follows:

Finance leasing

Units mainly engaged in the leasing of equipment to other businesses under financial lease arrangements are classified to Class 6230 Non-Depository Financing, in Division K Financial and Insurance Services, as they are providing finance for the purchase of the equipment.

Renting with an operator

- Renting, hiring and leasing heavy machinery with an operator is included in the division where the equipment is predominantly used. This is because the output being provided is a particular service, rather than just the provision of equipment for rent, hire or lease. For example, when construction machinery is hired in conjunction with the operator, the service being paid for is a construction service and not just for the use of equipment for a day. Examples of hire with operator include:
 - hire of construction machinery with operator (Class 3292);
 - hire of motor vehicles with driver (Class 4623);
 - hire of boats with crew (Class 4820); and

Renting with an operator continued

■ hire of aircraft with crew (Class 4900).

Renting without an operator

- 5.41 Other renting, hiring and leasing activities not involving an operator are mostly classified to the appropriate classes in Division L Rental, Hiring and Real Estate Services. For example, where a unit is mainly engaged in renting or leasing land or property for use by another business, the unit is classified to Class 6712 Non-Residential Property Operators in Division L, and not to the industry of the businesses served. No distinction is made as to whether the service provided is for business or household use.
- 5.42 An exception to this treatment exists for units mainly engaged in the hire of linen or uniforms. These units are classified to Class 9531 Laundry and Dry-Cleaning Services, in Division S Other Services, as the hire is typically an integral part of a broader laundry service.

AGISTMENT

- 5.43 The term agistment is often used to refer to two types of broad activities:
 - husbandry of animals on a fee or contract basis; and
 - leasing of vacant agricultural land.
- 5.44 In ANZSIC 2006, agistment is defined only as the practice where a business unit takes in some or all of another unit's livestock in exchange for a fee for feed and basic care. The practice where a business unit owns and leases its land to another unit to graze its livestock is not considered agistment.
- 5.45 Agistment services have been included as primary activities in the appropriate classes of Subdivision 01 Agriculture, namely horse farming, sheep farming specialised, dairy cattle farming and beef cattle farming. Units that carry out activities on a fee or contract basis should be classified to the same class as units that undertake the same activity for their own account and risk.
- 5.46 Units engaged in owning and leasing land, whether for agricultural or any other non-residential purpose, are classified to Class 6712 Non-Residential Property Operators, in Division L Rental, Hiring and Real Estate Services.

BENEFICIATION OF MINERALS

- 5.47 Beneficiation is the process whereby a mineral ore is reduced to particles that can be separated into mineral and waste, the mineral then being suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing, magnetic separation and centrifugal separation.
- 5.48 Beneficiation is treated as a mining activity, rather than as a manufacturing activity. Manufacturing operations on mineral inputs primarily use chemical and electro-chemical processes, such as electrolysis and distillation. However, there are a number of basic chemical processes which are treated as beneficiation of the mineral, rather than as manufacturing processes.

MANUFACTURERS' SALES

5.49 In the previous version of the ANZSIC, manufacturers who sold their produce directly to end consumers were in some cases, e.g. bakeries, classified as retailers. In ANZSIC 2006, this treatment has been changed so that units that undertake both the manufacture and sale of their product, within the one unit, are classified to manufacturing.

MANUFACTURERS' SALES continued

- 5.50 The 'trade' activity undertaken by the manufacturer in these cases cannot be considered wholesale or retail. In ANZSIC 2006, trade is defined as the purchase and onselling of largely untransformed goods. A manufacturer starts with raw materials and uses capital and labour to transform those materials into a new final product. By this definition, manufacturers cannot wholesale or retail goods they have manufactured themselves.
- 5.51 Where there is a mix of manufacturing and wholesale or retail activities, the boundaries between industries may not always be clear. If, in addition to the sale of own account produced goods (a manufacturing activity), the unit also sells products sourced from other business units (a wholesale or retail activity), the classification of the unit is determined by assessing the predominant activity in the normal way.
- 5.52 An example of such a multi-activity unit is a business which sells to the public shoes it has manufactured itself, as well as shoes purchased from other businesses. It includes both manufacturing and retail activities, with sales sourced from both own account production and external sources.

CONTRACT
MANUFACTURING

- 5.53 There is no special difficulty classifying units mainly engaged in the production of goods or services on a contract, commission or fee for service basis for other units. However, difficulties arise in determining the major activity of units which have goods or services produced for them on a contract, commission or fee for service basis, where these goods or services are included in the final output of the unit.
- 5.54 Units that arrange the manufacture of their products by another unit, paying the sub-contracted unit a commission, are referred to internationally as 'converters'. The treatment of converters was a significant boundary issue in the development of ANZSIC 2006, because decisions made regarding the treatment of their activity affect the scope of the manufacturing, wholesale and retail divisions. The treatment of converters has been clarified in the definitions of these divisions for ANZSIC 2006.
- 5.55 Historically, these units have been classified to the manufacturing division, because the businesses concerned often previously manufactured the goods themselves. They have since, for various reasons, sub-contracted out the manufacturing activity to other units, either in the same country or abroad.
- 5.56 While converters do not physically manufacture the goods, they often own the inputs to the manufacturing process, the copyright to the design of the goods, bear the commercial responsibility and risk for the goods produced, and exert significant control over the production process.
- 5.57 ISIC currently classifies these units to manufacturing, provided they exert some control over the design of the goods or the manufacturing process. ISIC Rev. 3.1 specifically states that ownership of the material inputs is required for a converter to be classified to the manufacturing division:

units which sell goods or services under their own name, and for their risk, but have the actual production done by others, are to be classified as if they produce the goods or services themselves, provided that they have considerable influence on the conception of the products or, in the case of the manufacturing industry, they own the materials to be transformed.

CONTRACT
MANUFACTURING
continued

- 5.58 For ANZSIC 2006, a pragmatic approach has been taken for the treatment of converters, along the lines of the existing treatment in ISIC Rev. 3.1. Converters of manufactured goods are classified as follows:
 - units that own the material inputs and own the final outputs, but have the production done by others, are classified to the manufacturing division; and
 - units that do not own the material inputs, but own the final outputs and have the production done by others, are not classified to the manufacturing division. They are classified either as a wholesaler or a retailer.
- 5.59 Units which undertake manufacturing for other units on commission are classified to the manufacturing division. The majority are classified to the industry class which includes the manufacturing activity they undertake. The only exceptions are:
 - where the sub-contracted unit manufactures the goods as part of an overall production process, the sub-contractor will be classified to the same industry as the converter. For example, car manufacturing is considered one activity although it includes sub-activities such as casting, forging, welding, assembling, painting, etc. If the sub-contracted unit manufactures a specific part (such as engines or gear boxes) as an integral part of the car manufacturing, the sub-contracted unit is classified under car manufacturing; and
 - where the sub-contracted unit manufactures a variety of goods and the predominance of particular goods cannot be established, the sub-contractor will be classified to the relevant manufacturing n.e.c. class.

COMMISSION BUYING AND SELLING

Wholesale trade

- 5.60 The ANZSIC 2006 treatment of commission-based wholesaling differs from that adopted in ANZSIC 1993. Units mainly engaged in undertaking the purchase and sale of goods on a commission basis are classified to Class 3800 Commission-Based Wholesaling, unlike in the previous ANZSIC where these units were classified to various wholesaling classes depending on what the units were selling. The units have fundamental differences in their production functions when compared with non-commissioned wholesalers. These differences are based on the different capital and labour requirements required by the two activities.
- 5.61 Units which provide electronic auction services or electronic markets to other businesses are also included in this class. Class 3800 is the sole class in Subdivision 38, which therefore has the same title and scope as that of the class.

Retail trade

- 5.62 Consistent with the Wholesale Trade Division, ANZSIC 2006 treats commission-based retailing differently to the non-commissioned activity, as again there are fundamental production function differences between the activities. These differences are based on the different capital and labour requirements required by the two activities.
- 5.63 Units providing commission buying and selling activities to the general public are classified to Division G Retail Trade. Class 4320 Retail Commission-Based Buying and/or Selling has been created for the activities of units mainly engaged in onselling goods to the general public on a commission basis.
- 5.64 These units include commission-based sales services and commission buying services. These units were classified to the Business Services n.e.c. class in ANZSIC 1993.

SCENIC AND SIGHTSEEING TRANSPORT

- 5.65 In ANZSIC 1993, units using transport equipment to provide scenic and sightseeing services could be classified to either the Transport and Storage Division or Cultural and Recreational Services. There was no clear guidance provided to enable users to determine which cases would be classified to either division.
- 5.66 Class 5010 Scenic and Sightseeing Transport has been created in ANZSIC 2006 to accommodate all units mainly engaged in using transportation equipment to provide passenger transport for scenic and sightseeing purposes. Scenic and sightseeing transport activities have certain unique characteristics or production processes distinct from other passenger transportation.
- 5.67 For example, air passenger transport services can be distinguished from the operator of joy flights based on the service being provided, types of aeroplane used, schedules and routes. The joy flight operator will usually operate a small aircraft, during specified 'opening hours', and have different staffing, capital, maintenance and safety requirements than an operator of an air passenger transit service. Similar comparisons can be drawn between the provider of transit rail services, and a unit operating a scenic railway.
- 5.68 There are a number of other factors which distinguish scenic and sightseeing transport activities from general passenger transit services:
- they do not emphasise efficient transportation;
- they may use obsolete vehicles such as steam trains;
- they are local in nature and usually involve a same-day return; and
- they often involve the provision of other services, such as tour commentary.

CORPORATE HEAD OFFICES

- 5.69 Many large enterprise groups include one or more business units that may be described as a 'corporate head office' or something similar. The head office may be for the group as a whole, or for a division of the group. These units undertake activities relating to a wide range of functions, some of which are considered to be ancillary activities under the 1993 SNA.
- 5.70 A corporate head office typically provides strategic leadership to related units and exercises significant control over other units within an enterprise group. The Class 6961 Corporate Head Office Management Services caters for units that undertake corporate head office activities and is defined as:

Units mainly engaged in overseeing and managing; exercising operational control; and/or undertaking the strategic or organisational planning and decision - making roles of related units. Units in this class may also hold the securities of the related units for which it undertakes these activities.

5.71 Where a corporate head office undertakes a variety of management activities, and it is not possible to determine one that is predominant, the unit will be classified to Class 6961 Corporate Head Office Management Services.

HOLDING COMPANIES

- 5.72 Holding companies typically hold securities (or other equity interests) in other companies for the purpose of owning an interest in, or influencing the management decisions of, these firms. They do not administer or manage those entities whose securities they hold. Units mainly engaged in these activities are classified to Class 6240 Financial Asset Investing.
- 5.73 Where a unit undertakes activities relating to both 'head office' and 'holding company' functions, as outlined above, the unit is classified to Class 6961 Corporate Head Office Management Services.

COPYRIGHT AND DISTRIBUTION RIGHTS

- 5.74 The treatment in ANZSIC 2006 of units which own copyright and distribution rights differs to that in ANZSIC 1993. In the revised classification, these units are classified to the relevant class in Division J Information Media and Telecommunications, whether or not they actually distribute the works. The works may relate to various products e.g. music recordings, articles, books, radio or television programs, motion pictures, software etc. In ANZSIC 1993, these units were classified to Class 7730 Non-Financial Asset Investors under the Property and Business Services Division.
- 5.75 Owning or having a claim on a copyright, and letting others use it in exchange for a consideration, is seen as the essence of publishing activity, regardless of the nature of the other party involved. The other party may be a business which actually distributes the works, or a member of the public purchasing a copy of the work in some form.

PACKAGING

- 5.76 In ANZSIC 1993, various contract packaging activities were classified to different divisions depending on what was being packed. In ANZSIC 2006, no distinction is made on the commodity being packed, with all contract packaging activities included in Class 7320 Packaging Services.
- 5.77 This class includes units mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic films or bags or other containers or materials on a contract or fee basis. The services may include labelling and/or imprinting the package.
- 5.78 While there was a broadly equivalent class in ANZSIC 1993, the contents of Class 7320 have been expanded to ensure a more consistent treatment of packaging activities where they are the primary activity of a business unit.
- 5.79 The class now includes the following additional activities:
 - packing fresh fruit or vegetables (previously in Division A Agriculture, Forestry and Fishing);
- contract packing of groceries (previously in Division F Wholesale Trade); and
- packing or crating goods for transport (previously in Division I Transport, Storage and Warehousing).
- 5.80 The similarities of the production functions for these activities with other packaging activities indicate that they should be classified to the same ANZSIC class, rather than to the Divisions whose units are the main users of the respective packing services.

CHAPTER 6

NUMBERING SYSTEM AND TITLES

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Division, subdivision, group and class codes and titles	. 51

NUMBERING SYSTEM

6.1 The numbering system adopted in the ANZSIC is alphanumeric and has a hierarchical structure (see example below), where the leading alpha character denotes the industry division. The ANZSIC subdivision, group and class levels are denoted by numeric codes.

Level Example

Division C Manufacturing

Subdivision 11 Food Product Manufacturing

Group 111 Meat and Meat Product Manufacturing

Class 1111 Meat Processing

6.2 In the example above, the Manufacturing Division is denoted by the alpha character C. The 'Food Product Manufacturing' Subdivision is represented by the numeric code 11. The 'Meat and Meat Product Manufacturing' Group is represented by the numeric code 111, and the 'Meat Processing' Class is represented by the numeric code 1111.

ANZSIC GROUP AND CLASS INDUSTRY CODES

- 6.3 The ANZSIC has standard classification numbering practices for groups and classes, which are outlined below.
- 6.4 If there is only one group in a subdivision, the three digit group code is the two digit subdivision code followed by a zero. Otherwise, the group codes are created using the two digit subdivision code and adding a number starting with one. No subdivision contains more than nine groups.
- 6.5 Similar conventions apply for creating class numbers within groups as for creating group numbers within subdivisions. No group contains more than nine classes. Where there is a 'miscellaneous' or 'other' class within a group, to include units mainly engaged in activities belonging to the group, but which are not elsewhere classified, a nine is added to the group code to form the four digit class code.
- 6.6 These residual classes do not usually constitute a homogeneous set of primary activities, but rather diverse activities which are not sufficiently significant to justify separate classes in their own right. For the purposes of the classification, they are grouped together and treated as a separate industry to retain the homogeneity of the other industry classes within the group.
- 6.7 Use of a nine in the fourth digit of the code designates a residual class. This enables new categories to be formed within the group by breaking up a class without necessarily affecting the other classes. For example, Group 261 Electricity Generation has 3 classes. These are Class 2611 Fossil Fuel Electricity Generation, Class 2612 Hydro-Electricity Generation and Class 2619 Other Electricity Generation. If in the future, wind electricity generation, which is currently included in Class 2619, becomes a significant activity, a new class can be formed (e.g. Class 2613 Wind Electricity Generation) without affecting Classes 2611 and 2612.

CHANGES TO CODES

6.8 In ANZSIC 2006, changes have been made to all levels and all parts of the classification. New codes have been allocated to industries in ANZSIC 2006 independently of any previous code that has applied. Where the same code exists in both ANZSIC 1993 and ANZSIC 2006, it cannot be assumed that the contents of that category are the same in the two editions.

CHANGES TO CODES continued

6.9 For example, the ANZSIC 1993 code 1311 is designated as 'Iron Ore Mining', while in ANZSIC 2006 Class 1311 is designated as 'Wool Scouring'. The following table provides users with a comparison between ANZSIC 2006 and ANZSIC 1993 industry division code ranges.

TABLE 6.1 ANZSIC 2006 AND ANZSIC 1993 DIVISION CODE RANGES

	ANZSICO6 Division	Code Range		ANZSIC93 Division	Code Range
Α	Agriculture, Forestry and Fishing	0100-0599	Α	Agriculture, Forestry and Fishing	0100-0499
В	Mining	0600-1099	В	Mining	1100-1599
С	Manufacturing	1100-2599	С	Manufacturing	2100-2999
D	Electricity, Gas, Water and Waste Services	2600-2999	D	Electricity, Gas and Water Supply	3600-3799
Е	Construction	3000-3299	Ε	Construction	4100-4299
F	Wholesale Trade	3300-3899	F	Wholesale Trade	4500-4799
G	Retail Trade	3900-4399	G	Retail Trade	5100-5399
Н	Accommodation and Food Services	4400-4599	Н	Accommodation, Cafes and Restaurants	5700-5799
- 1	Transport, Postal and Warehousing	4600-5399	I	Transport and Storage	6100-6799
J	Information Media and Telecommunications	5400-6099	J	Communication Services	7100-7199
K	Financial and Insurance Services	6200-6499	K	Finance and Insurance	7300-7599
L	Rental, Hiring and Real Estate Services	6600-6799	L	Property and Business Services	7700-7899
М	Professional, Scientific and Technical Services	6900-7099			
N	Administrative and Support Services	7200-7399			
0	Public Administration and Safety	7500-7799	Μ	Government Administration and Defence	8100-8299
Р	Education and Training	8000-8299	Ν	Education	8400-8499
Q	Health Care and Social Assistance	8400-8799	0	Health and Community Services	8600-8799
R	Arts and Recreation Services	8900-9299	Р	Cultural and Recreational Services	9100-9399
S	Other Services	9400-9699	Q	Personal and Other Services	9500-9799

CATEGORY TITLES

- 6.10 The ABS and Statistics NZ have endeavoured to develop titles for industry categories that are reasonably short, to support their use in statistical tables, and reasonably informative or intuitive in their meaning to users of the classification.
- 6.11 The ability to achieve these objectives is limited, as the objectives are sometimes competing in nature, and some combinations of activities are difficult to describe succinctly. Users of the classification should not rely on industry category titles to fully describe their contents.
- 6.12 For example, without knowing that Class 2611 Fossil Fuel Electricity Generation and Class 2612 Hydro-Electricity Generation were in the same ANZSIC group as Class 2619 Other Electricity Generation, it would be impossible to understand what may be contained in the class 'Other Electricity Generation'. For the definition of particular categories, users should refer to the detailed classification in Chapter 8.

CODES AND TITLES

6.13 It is nevertheless useful, for various purposes, to simply refer to lists of category codes and titles. Often this is necessary to locate the category or categories of interest for more detailed examination, or to more readily understand the hierarchy of a particular part of the classification.

CODES AND TITLES

continued

- 6.14 This chapter separately includes lists of the:
 - i. ANZSIC Division Codes and Titles;
 - ii. ANZSIC Division and Subdivision Codes and Titles;
 - iii. ANZSIC Division, Subdivision and Group Codes and Titles; and
 - iv. ANZSIC Division, Subdivision, Group and Class Codes and Titles.

ANZSIC DIVISION CODES AND TITLES

Α	Agriculture, Forestry and Fishing
В	Mining
С	Manufacturing
D	Electricity, Gas, Water and Waste Services
E	Construction
F	Wholesale Trade
G	Retail Trade
Н	Accommodation and Food Services
1	Transport, Postal and Warehousing
J	Information Media and Telecommunications
K	Financial and Insurance Services
L	Rental, Hiring and Real Estate Services
M	Professional, Scientific and Technical Services
N	Administrative and Support Services
0	Public Administration and Safety
Р	Education and Training
Q	Health Care and Social Assistance
R	Arts and Recreation Services

S

Other Services

ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES

A Agriculture, Forestry and Fishing

- 01 Agriculture
- 02 Aquaculture
- 03 Forestry and Logging
- 04 Fishing, Hunting and Trapping
- O5 Agriculture, Forestry and Fishing Support Services

B Mining

- 06 Coal Mining
- 07 Oil and Gas Extraction
- 08 Metal Ore Mining
- 09 Non-Metallic Mineral Mining and Quarrying
- 10 Exploration and Other Mining Support Services

C Manufacturing

- 11 Food Product Manufacturing
- 12 Beverage and Tobacco Product Manufacturing
- 13 Textile, Leather, Clothing and Footwear Manufacturing
- 14 Wood Product Manufacturing
- Pulp, Paper and Converted Paper Product Manufacturing
- Printing (including the Reproduction of Recorded Media)
- 17 Petroleum and Coal Product Manufacturing
- 18 Basic Chemical and Chemical Product Manufacturing
- 19 Polymer Product and Rubber Product Manufacturing
- 20 Non-Metallic Mineral Product Manufacturing
- 21 Primary Metal and Metal Product Manufacturing
- 22 Fabricated Metal Product Manufacturing
- 23 Transport Equipment Manufacturing
- 24 Machinery and Equipment Manufacturing
- 25 Furniture and Other Manufacturing

D Electricity, Gas, Water and Waste Services

- 26 Electricity Supply
- 27 Gas Supply
- 28 Water Supply, Sewerage and Drainage Services
- 29 Waste Collection, Treatment and Disposal Services

E Construction

- 30 Building Construction
- 31 Heavy and Civil Engineering Construction
- 32 Construction Services

F Wholesale Trade

- 33 Basic Material Wholesaling
- 34 Machinery and Equipment Wholesaling
- 35 Motor Vehicle and Motor Vehicle Parts Wholesaling
- 36 Grocery, Liquor and Tobacco Product Wholesaling
- 37 Other Goods Wholesaling
- 38 Commission-Based Wholesaling

G Retail Trade

- 39 Motor Vehicle and Motor Vehicle Parts Retailing
- 40 Fuel Retailing
- 41 Food Retailing
- 42 Other Store-Based Retailing
- 43 Non-Store Retailing and Retail Commission-Based Buying and/or Selling

ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES continued

Н	Accommodation	and Food	1 Services
	Accommodation	anu i oo	J ひじ! VICC3

- 44 Accommodation
- 45 Food and Beverage Services

I Transport, Postal and Warehousing

- 46 Road Transport
- 47 Rail Transport
- 48 Water Transport
- 49 Air and Space Transport
- 50 Other Transport
- Postal and Courier Pick-up and Delivery Services
- 52 Transport Support Services
- Warehousing and Storage Services

J Information Media and Telecommunications

- Publishing (except Internet and Music Publishing)
- 55 Motion Picture and Sound Recording Activities
- 56 Broadcasting (except Internet)
- 57 Internet Publishing and Broadcasting
- 58 Telecommunications Services
- Internet Service Providers, Web Search Portals and Data Processing Services
- 60 Library and Other Information Services

K Financial and Insurance Services

- 62 Finance
- Insurance and Superannuation Funds
- Auxiliary Finance and Insurance Services

L Rental, Hiring and Real Estate Services

- Rental and Hiring Services (except Real Estate)
- Property Operators and Real Estate Services

M Professional, Scientific and Technical Services

- Professional, Scientific and Technical Services (Except Computer System Design and Related Services)
- 70 Computer System Design and Related Services

N Administrative and Support Services

- 72 Administrative Services
- 73 Building Cleaning, Pest Control and Other Support Services

O Public Administration and Safety

- 75 Public Administration
- 76 Defence
- 77 Public Order, Safety and Regulatory Services

P Education and Training

- Preschool and School Education
- 81 Tertiary Education
- Adult, Community and Other Education

Q Health Care and Social Assistance

- 84 Hospitals
- 85 Medical and Other Health Care Services
- 86 Residential Care Services
- 87 Social Assistance Services

ANZSIC DIVISION AND SUBDIVISION CODES AND TITLES continued

R Arts and Recreation Services

- 89 Heritage Activities
- 90 Creative and Performing Arts Activities
- 91 Sports and Recreation Activities
- 92 Gambling Activities

S Other Services

- 94 Repair and Maintenance
- 95 Personal and Other Services
- 96 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use

В

C

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES A Agriculture Forestry and Fishing

Agric	ulture, Forestry and Fishing
01	Agriculture
	011 Nursery and Floriculture Production
	012 Mushroom and Vegetable Growing
	O13 Fruit and Tree Nut Growing
	O14 Sheep, Beef Cattle and Grain Farming
	O15 Other Crop Growing
	016 Dairy Cattle Farming
	017 Poultry Farming
	018 Deer Farming
	019 Other Livestock Farming
02	Aquaculture
	020 Aquaculture
03	Forestry and Logging
	030 Forestry and Logging
04	Fishing, Hunting and Trapping
	041 Fishing
	042 Hunting and Trapping
05	Agriculture, Forestry and Fishing Support Services
	051 Forestry Support Services
	052 Agriculture and Fishing Support Services
Minin	g
06	Coal Mining
	060 Coal Mining
07	Oil and Gas Extraction
	070 Oil and Gas Extraction
08	Metal Ore Mining
	080 Metal Ore Mining
09	Non-Metallic Mineral Mining and Quarrying
	091 Construction Material Mining
	099 Other Non-Metallic Mineral Mining and Quarrying
10	Exploration and Other Mining Support Services
	101 Exploration
	109 Other Mining Support Services
Manı	facturing
11	Food Product Manufacturing
11	111 Meat and Meat Product Manufacturing
	112 Seafood Processing
	113 Dairy Product Manufacturing
	114 Fruit and Vegetable Processing
	115 Oil and Fat Manufacturing
	116 Grain Mill and Cereal Product Manufacturing
	117 Bakery Product Manufacturing
	118 Sugar and Confectionery Manufacturing
	119 Other Food Product Manufacturing
12	Beverage and Tobacco Product Manufacturing
12	121 Beverage Manufacturing
	122 Cigarette and Tobacco Product Manufacturing
13	Textile, Leather, Clothing and Footwear Manufacturing
10	131 Textile Manufacturing
	132 Leather Tanning, Fur Dressing and Leather Product Manufacturing
	133 Textile Product Manufacturing
	134 Knitted Product Manufacturing
	135 Clothing and Footwear Manufacturing
	100 Olothing and Footwear Manufacturing

ANZSIC DIVIS	SION, S	SUBDIVISION AND GROUP CODES AND TITLES continued
14	Wood P	Product Manufacturing
	141	Log Sawmilling and Timber Dressing
	149	Other Wood Product Manufacturing
15	Pulp, Pa	aper and Converted Paper Product Manufacturing
	151	Pulp, Paper and Paperboard Manufacturing
	152	Converted Paper Product Manufacturing
16	_	(including the Reproduction of Recorded Media)
	161	Printing and Printing Support Services
	162	Reproduction of Recorded Media
17		um and Coal Product Manufacturing
	170	Petroleum and Coal Product Manufacturing
18		hemical and Chemical Product Manufacturing
	181	Basic Chemical Manufacturing
	182	Basic Polymer Manufacturing
	183	Fertiliser and Pesticide Manufacturing
	184	Pharmaceutical and Medicinal Product Manufacturing
	185	Cleaning Compound and Toiletry Preparation Manufacturing
40	189	Other Basic Chemical Product Manufacturing
19	,	r Product and Rubber Product Manufacturing
	191	Polymer Product Manufacturing
20	192	Natural Rubber Product Manufacturing
20	201	etallic Mineral Product Manufacturing
	201	Glass and Glass Product Manufacturing Ceramic Product Manufacturing
	202	Cement, Lime, Plaster and Concrete Product Manufacturing
	209	Other Non-Metallic Mineral Product Manufacturing
21		Metal and Metal Product Manufacturing
21	211	Basic Ferrous Metal Manufacturing
	212	Basic Ferrous Metal Product Manufacturing
	213	Basic Non-Ferrous Metal Manufacturing
	214	Basic Non-Ferrous Metal Product Manufacturing
22		ted Metal Product Manufacturing
	221	Iron and Steel Forging
	222	Structural Metal Product Manufacturing
	223	Metal Container Manufacturing
	224	Sheet Metal Product Manufacturing (except Metal Structural and Container
		Products)
	229	Other Fabricated Metal Product Manufacturing
23	•	ort Equipment Manufacturing
	231	Motor Vehicle and Motor Vehicle Part Manufacturing
	239	Other Transport Equipment Manufacturing
24		ery and Equipment Manufacturing
	241	Professional and Scientific Equipment Manufacturing
	242	Computer and Electronic Equipment Manufacturing
	243	Electrical Equipment Manufacturing
	244	Domestic Appliance Manufacturing
	245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing
	246 249	Specialised Machinery and Equipment Manufacturing
25		Other Machinery and Equipment Manufacturing
∠5	251	re and Other Manufacturing
	251 259	Furniture Manufacturing Other Manufacturing
	200	Other Manufacturing

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued

D	ricity, Gas, Water and Waste Services	
	26	Electricity Supply
		261 Electricity Generation
		262 Electricity Transmission
		263 Electricity Distribution
		On Selling Electricity and Electricity Market Operation
	27	Gas Supply
		270 Gas Supply
	28	Water Supply, Sewerage and Drainage Services
		281 Water Supply, Sewerage and Drainage Services
	29	Waste Collection, Treatment and Disposal Services
		291 Waste Collection Services
		292 Waste Treatment, Disposal and Remediation Services
Е	Const	ruction
_	30	Building Construction
	00	301 Residential Building Construction
		302 Non-Residential Building Construction
	31	Heavy and Civil Engineering Construction
	01	310 Heavy and Civil Engineering Construction
	32	Construction Services
	52	321 Land Development and Site Preparation Services
		322 Building Structure Services
		323 Building Installation Services
		324 Building Completion Services
		329 Other Construction Services
F	Whole	esale Trade
•	33	Basic Material Wholesaling
	55	331 Agricultural Product Wholesaling
		332 Mineral, Metal and Chemical Wholesaling
		333 Timber and Hardware Goods Wholesaling
34 Machinery and Equipment Wholesaling		<u> </u>
	0 1	341 Specialised Industrial Machinery and Equipment Wholesaling
		349 Other Machinery and Equipment Wholesaling
	35	Motor Vehicle and Motor Vehicle Parts Wholesaling
	00	350 Motor Vehicle and Motor Vehicle Parts Wholesaling
	36	Grocery, Liquor and Tobacco Product Wholesaling
	30	360 Grocery, Liquor and Tobacco Product Wholesaling
	37	Other Goods Wholesaling
	51	371 Textile, Clothing and Footwear Wholesaling
		372 Pharmaceutical and Toiletry Goods Wholesaling
		373 Furniture, Floor Covering and Other Goods Wholesaling
	38	Commission-Based Wholesaling
	00	380 Commission-Based Wholesaling
G	Retail	Trade
u	39	Motor Vehicle and Motor Vehicle Parts Retailing
	39	391 Motor Vehicle Retailing
		392 Motor Vehicle Parts and Tyre Retailing
	40	Fuel Retailing
	40	400 Fuel Retailing
	41	Food Retailing
	ᅲᆂ	411 Supermarket and Grocery Stores
		412 Specialised Food Retailing
	42	Other Store-Based Retailing
	74	Other Otore-Dasca Netalling

ANZSIO H	43 Accon	Furniture, Floor Coverings, Houseware and Textile Goods Retailing Electrical and Electronic Goods Retailing Hardware, Building and Garden Supplies Retailing Clothing, Footwear and Personal Accessory Retailing Department Stores Pharmaceutical and Other Store-Based Retailing Non-Store Retailing and Retail Commission-Based Buying and/or Selling
	44	Accommodation
		440 Accommodation
	45	Food and Beverage Services
		451 Cafes, Restaurants and Takeaway Food Services
		452 Pubs, Taverns and Bars
		453 Clubs (Hospitality)
1	Transi	port, Postal and Warehousing
	46	Road Transport
	.0	461 Road Freight Transport
		462 Road Passenger Transport
	47	Rail Transport
	71	471 Rail Freight Transport
		472 Rail Passenger Transport
	48	Water Transport
	10	481 Water Freight Transport
		482 Water Passenger Transport
	49	Air and Space Transport
	10	490 Air and Space Transport
	50	Other Transport
	50	501 Scenic and Sightseeing Transport
		502 Pipeline and Other Transport
	51	Postal and Courier Pick-up and Delivery Services
	21	· · · · · · · · · · · · · · · · · · ·
	5 0	510 Postal and Courier Pick-up and Delivery Services
	52	Transport Support Services
		 Water Transport Support Services Airport Operations and Other Air Transport Support Services
		529 Other Transport Support Services
	53	Warehousing and Storage Services
	55	530 Warehousing and Storage Services
	Inform	nation Media and Telecommunications
J	_	
	54	Publishing (except Internet and Music Publishing)
		Newspaper, Periodical, Book and Directory Publishing Software Publishing
	EE	8
	55	Motion Picture and Sound Recording Activities
		Motion Picture and Video Activities Sound Recording and Music Publishing
	E.C.	552 Sound Recording and Music Publishing
	56	Broadcasting (except Internet)
		561 Radio Broadcasting
		562 Television Broadcasting
	57	Internet Publishing and Broadcasting
		570 Internet Publishing and Broadcasting
	58	Telecommunications Services

ANZSIC	DIVIS	SION, SUBDIVISION AND GROUP CODES AND TITLES continued 580 Telecommunications Services
	59	Internet Service Providers, Web Search Portals and Data Processing Services Internet Service Providers and Web Search Portals Data Processing, Web Hosting and Electronic Information Storage Services
	60	Library and Other Information Services 601 Libraries and Archives 602 Other Information Services
K	Financ	ial and Insurance Services
	62	Finance
	-	621 Central Banking
		622 Depository Financial Intermediation
		623 Non-Depository Financing
		624 Financial Asset Investing
	63	Insurance and Superannuation Funds
		631 Life Insurance
		Health and General Insurance
		Superannuation Funds
	64	Auxiliary Finance and Insurance Services
		Auxiliary Finance and Investment Services
_		642 Auxiliary Insurance Services
L		, Hiring and Real Estate Services
	66	Rental and Hiring Services (except Real Estate)
		Motor Vehicle and Transport Equipment Rental and Hiring
		662 Farm Animal and Bloodstock Leasing
		Other Goods and Equipment Rental and Hiring Non-Financial Intensible Assets (Event Convigents) Lessing
	67	Non-Financial Intangible Assets (Except Copyrights) Leasing
	01	Property Operators and Real Estate Services 671 Property Operators
		672 Real Estate Services
М	Drofos	sional, Scientific and Technical Services
IVI	69	,
	09	Professional, Scientific and Technical Services (Except Computer System Design and Related Services)
		691 Scientific Research Services
		692 Architectural, Engineering and Technical Services
		693 Legal and Accounting Services
		694 Advertising Services
		695 Market Research and Statistical Services
		Management and Related Consulting Services
		697 Veterinary Services
		Other Professional, Scientific and Technical Services
	70	Computer System Design and Related Services
		700 Computer System Design and Related Services
N	Admin	istrative and Support Services
	72	Administrative Services
		721 Employment Services
		722 Travel Agency and Tour Arrangement Services
		729 Other Administrative Services
	73	Building Cleaning, Pest Control and Other Support Services
		731 Building Cleaning, Pest Control and Gardening Services
		732 Packaging Services

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued

0 **Public Administration and Safety** 75 **Public Administration** 751 Central Government Administration 752 State Government Administration Local Government Administration 753 754 Justice 755 **Government Representation** 76 Defence 760 Defence 77 Public Order, Safety and Regulatory Services Public Order and Safety Services 772 **Regulatory Services** Ρ **Education and Training** 80 Preschool and School Education Preschool Education 801 802 School Education 81 **Tertiary Education Tertiary Education** 810 82 Adult, Community and Other Education Adult, Community and Other Education 821 **Educational Support Services** 822 **Health Care and Social Assistance** 0 84 Hospitals 840 Hospitals 85 Medical and Other Health Care Services 851 **Medical Services** Pathology and Diagnostic Imaging Services 852 Allied Health Services 853 Other Health Care Services 859 86 Residential Care Services 860 Residential Care Services 87 Social Assistance Services 871 Child Care Services 879 Other Social Assistance Services R **Arts and Recreation Services** 89 Heritage Activities 891 Museum Operation

892 Parks and Gardens Operations

90 Creative and Performing Arts Activities

Creative and Performing Arts Activities 900

91 Sports and Recreation Activities

> 911 Sports and Physical Recreation Activities

912 Horse and Dog Racing Activities

913 Amusement and Other Recreation Activities

92 **Gambling Activities**

> 920 **Gambling Activities**

ANZSIC DIVISION, SUBDIVISION AND GROUP CODES AND TITLES continued

S Other Services

Other .	Service	:5		
94	4 Repair and Maintenance			
	941	Automotive Repair and Maintenance		
	942	Machinery and Equipment Repair and Maintenance		
	949	Other Repair and Maintenance		
95	Persona	al and Other Services		
	951	Personal Care Services		
	952	Funeral, Crematorium and Cemetery Services		
	953	Other Personal Services		
	954	Religious Services		
	955	Civic, Professional and Other Interest Group Services		
96	Private	Households Employing Staff and Undifferentiated Goods- and		
	Service	-Producing Activities of Households for Own Use		
	960	Private Households Employing Staff and Undifferentiated Goods- and		
		Service-Producing Activities of Households for Own Use		

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES

Agriculture, Forestry and Fishing

Α

```
01
          Agriculture
          011
                    Nursery and Floriculture Production
                    0111
                               Nursery Production (Under Cover)
                    0112
                               Nursery Production (Outdoors)
                    0113
                               Turf Growing
                               Floriculture Production (Under Cover)
                    0114
                    0115
                               Floriculture Production (Outdoors)
          012
                    Mushroom and Vegetable Growing
                    0121
                               Mushroom Growing
                               Vegetable Growing (Under Cover)
                    0122
                    0123
                               Vegetable Growing (Outdoors)
          013
                    Fruit and Tree Nut Growing
                    0131
                              Grape Growing
                    0132
                               Kiwifruit Growing
                    0133
                               Berry Fruit Growing
                    0134
                              Apple and Pear Growing
                    0135
                              Stone Fruit Growing
                    0136
                               Citrus Fruit Growing
                    0137
                              Olive Growing
                    0139
                               Other Fruit and Tree Nut Growing
          014
                    Sheep, Beef Cattle and Grain Farming
                               Sheep Farming (Specialised)
                    0141
                              Beef Cattle Farming (Specialised)
                    0142
                    0143
                              Beef Cattle Feedlots (Specialised)
                    0144
                              Sheep-Beef Cattle Farming
                    0145
                              Grain-Sheep or Grain-Beef Cattle Farming
                    0146
                              Rice Growing
                    0149
                              Other Grain Growing
          015
                    Other Crop Growing
                    0151
                               Sugar Cane Growing
                               Cotton Growing
                    0152
                    0159
                              Other Crop Growing n.e.c.
          016
                    Dairy Cattle Farming
                    0160
                               Dairy Cattle Farming
                    Poultry Farming
          017
                               Poultry Farming (Meat)
                    0171
                    0172
                               Poultry Farming (Eggs)
                    Deer Farming
          018
                    0180
                               Deer Farming
          019
                    Other Livestock Farming
                    0191
                              Horse Farming
                    0192
                               Pig Farming
                    0193
                               Beekeeping
                    0199
                              Other Livestock Farming n.e.c.
02
          Aquaculture
          020
                    Aquaculture
                    0201
                               Offshore Longline and Rack Aquaculture
                    0202
                               Offshore Caged Aquaculture
                    0203
                               Onshore Aquaculture
03
          Forestry and Logging
          030
                    Forestry and Logging
                    0301
                               Forestry
                    0302
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Logging

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ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued
           04
                    Fishing, Hunting and Trapping
                    041
                              Fishing
                              0411
                                        Rock Lobster and Crab Potting
                              0412
                                        Prawn Fishing
                              0413
                                        Line Fishing
                              0414
                                        Fish Trawling, Seining and Netting
                              0419
                                        Other Fishing
                    042
                              Hunting and Trapping
                              0420
                                        Hunting and Trapping
           05
                    Agriculture, Forestry and Fishing Support Services
                    051
                              Forestry Support Services
                                        Forestry Support Services
                              Agriculture and Fishing Support Services
                    052
                              0521
                                        Cotton Ginning
                              0522
                                        Shearing Services
                              0529
                                        Other Agriculture and Fishing Support Services
В
           Mining
           06
                    Coal Mining
                              Coal Mining
                    060
                              0600
                                        Coal Mining
           07
                    Oil and Gas Extraction
                    070
                              Oil and Gas Extraction
                              0700
                                        Oil and Gas Extraction
           80
                    Metal Ore Mining
                    080
                              Metal Ore Mining
                              0801
                                        Iron Ore Mining
                                        Bauxite Mining
                              0802
                              0803
                                        Copper Ore Mining
                                        Gold Ore Mining
                              0804
                              0805
                                        Mineral Sand Mining
                              0806
                                        Nickel Ore Mining
                              0807
                                        Silver-Lead-Zinc Ore Mining
                              0809
                                        Other Metal Ore Mining
           09
                    Non-Metallic Mineral Mining and Quarrying
                    091
                              Construction Material Mining
                              0911
                                        Gravel and Sand Quarrying
                              0919
                                        Other Construction Material Mining
                    099
                              Other Non-Metallic Mineral Mining and Ouarrying
                              0990
                                        Other Non-Metallic Mineral Mining and Quarrying
           10
                    Exploration and Other Mining Support Services
                    101
                              Exploration
                                        Petroleum Exploration
                              1011
                              1012
                                        Mineral Exploration
                    109
                              Other Mining Support Services
                              1090
                                        Other Mining Support Services
C
           Manufacturing
           11
                    Food Product Manufacturing
                    111
                              Meat and Meat Product Manufacturing
                              1111
                                        Meat Processing
                              1112
                                        Poultry Processing
                                        Cured Meat and Smallgoods Manufacturing
                              1113
                    112
                              Seafood Processing
                                        Seafood Processing
                              1120
                    113
                              Dairy Product Manufacturing
                                        Milk and Cream Processing
                              1131
                              1132
                                        Ice Cream Manufacturing
                                        Cheese and Other Dairy Product Manufacturing
                              1133
                    114
                              Fruit and Vegetable Processing
                                        Fruit and Vegetable Processing
                              1140
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Oil and Fat Manufacturing

Oil and Fat Manufacturing

115

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued Grain Mill and Cereal Product Manufacturing 116 Grain Mill Product Manufacturing 1162 Cereal, Pasta and Baking Mix Manufacturing 117 **Bakery Product Manufacturing** Bread Manufacturing (Factory based) 1171 Cake and Pastry Manufacturing (Factory based) 1172 Biscuit Manufacturing (Factory based) 1173 Bakery Product Manufacturing (Non-factory based) 1174 118 Sugar and Confectionery Manufacturing 1181 Sugar Manufacturing 1182 Confectionery Manufacturing 119 Other Food Product Manufacturing Potato. Corn and Other Crisp Manufacturing 1191 1192 Prepared Animal and Bird Feed Manufacturing 1199 Other Food Product Manufacturing n.e.c. 12 Beverage and Tobacco Product Manufacturing Beverage Manufacturing 121 Soft Drink, Cordial and Syrup Manufacturing 1211 1212 Beer Manufacturing 1213 Spirit Manufacturing Wine and Other Alcoholic Beverage Manufacturing 1214 122 Cigarette and Tobacco Product Manufacturing Cigarette and Tobacco Product Manufacturing 13 Textile, Leather, Clothing and Footwear Manufacturing 131 **Textile Manufacturing** Wool Scouring 1311 1312 Natural Textile Manufacturing 1313 Synthetic Textile Manufacturing 132 Leather Tanning, Fur Dressing and Leather Product Manufacturing Leather Tanning, Fur Dressing and Leather Product Manufacturing 133 **Textile Product Manufacturing** 1331 Textile Floor Covering Manufacturing 1332 Rope, Cordage and Twine Manufacturing 1333 Cut and Sewn Textile Product Manufacturing 1334 Textile Finishing and Other Textile Product Manufacturing 134 **Knitted Product Manufacturing** Knitted Product Manufacturing 1340 135 Clothing and Footwear Manufacturing 1351 Clothing Manufacturing 1352 Footwear Manufacturing 14 Wood Product Manufacturing Log Sawmilling and Timber Dressing 141 1411 Log Sawmilling 1412 Wood Chipping 1413 Timber Resawing and Dressing 149 Other Wood Product Manufacturing 1491 Prefabricated Wooden Building Manufacturing 1492 Wooden Structural Fitting and Component Manufacturing 1493 Veneer and Plywood Manufacturing 1494 Reconstituted Wood Product Manufacturing Other Wood Product Manufacturing n.e.c. 1499 15 Pulp, Paper and Converted Paper Product Manufacturing 151 Pulp, Paper and Paperboard Manufacturing Pulp, Paper and Paperboard Manufacturing 152 Converted Paper Product Manufacturing 1521 Corrugated Paperboard and Paperboard Container Manufacturing

Paper Bag Manufacturing

Paper Stationery Manufacturing

Sanitary Paper Product Manufacturing

Other Converted Paper Product Manufacturing

1522

1523

1524

1529

AUSTRALIAN AND NEW ZEALAND STANDARD INDUSTRIAL CLASSIFICATION (ANZSIC) • 2006

ANZSIC	DIVISIO	N, SUB	IVISION, GROUP AT	ND CLASS CODES AND TITLES continued		
	16			uction of Recorded Media)		
		161	Printing and Printing Su			
			.611 Printing	pport corridos		
			.612 Printing Support S	Services		
		162	Reproduction of Record			
			.620 Reproduction of F	Recorded Media		
	17	Petroleum and Coal Product Manufacturing				
		170	Petroleum and Coal Pro			
				g and Petroleum Fuel Manufacturing		
				and Coal Product Manufacturing		
	18	Basic C	emical and Chemical	Product Manufacturing		
		181	Basic Chemical Manufa	cturing		
			.811 Industrial Gas Ma			
			.812 Basic Organic Che	emical Manufacturing		
			.813 Basic Inorganic C	hemical Manufacturing		
		182	Basic Polymer Manufac	turing		
				nd Synthetic Rubber Manufacturing		
			•	ner Manufacturing		
		183	ertiliser and Pesticide			
			.831 Fertiliser Manufac	9		
		404	.832 Pesticide Manufa	=		
		184		dicinal Product Manufacturing		
				eutical and Medicinal Product Manufacturing		
		10E	=	aceutical and Medicinal Product Manufacturing		
		185		d Toiletry Preparation Manufacturing		
			0 ,	nd Mandiacturing letry Preparation Manufacturing		
		189	Other Basic Chemical P			
		100		mical Product Manufacturing		
			.892 Explosive Manufa	3		
			· ·	nical Product Manufacturing n.e.c.		
	19	Polymer	Product and Rubber F	Product Manufacturing		
		191	Polymer Product Manuf	_		
				Sheet Packaging Material Manufacturing		
				igid Polymer Product Manufacturing		
				oduct Manufacturing		
			.914 Tyre Manufacturin			
			.915 Adhesive Manufac	9		
			.916 Paint and Coating			
		100		oduct Manufacturing		
		192	Natural Rubber Product	_		
	00	NI N/I		roduct Manufacturing		
	20		allic Mineral Product			
		201	Glass and Glass Produc			
		000		Product Manufacturing		
		202	Ceramic Product Manuf	<u> </u>		
			Clay Brick Manufa CO29 Other Ceramic Pro	acturing oduct Manufacturing		
		202		5		
		203	2031 Cement and Lime	and Concrete Product Manufacturing		
			.032 Plaster Product M	5		
				crete Manufacturing		
			.034 Concrete Product			
		209		eral Product Manufacturing		
				c Mineral Product Manufacturing		

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued 21 Primary Metal and Metal Product Manufacturing Basic Ferrous Metal Manufacturing Iron Smelting and Steel Manufacturing 212 Basic Ferrous Metal Product Manufacturing 2121 Iron and Steel Casting 2122 Steel Pipe and Tube Manufacturing 213 Basic Non-Ferrous Metal Manufacturing 2131 Alumina Production 2132 Aluminium Smelting Copper, Silver, Lead and Zinc Smelting and Refining 2133 2139 Other Basic Non-Ferrous Metal Manufacturing 214 Basic Non-Ferrous Metal Product Manufacturing Non-Ferrous Metal Casting 2141 2142 Aluminium Rolling, Drawing, Extruding 2149 Other Basic Non-Ferrous Metal Product Manufacturing 22 Fabricated Metal Product Manufacturing 221 Iron and Steel Forging Iron and Steel Forging 2210 222 Structural Metal Product Manufacturing Structural Steel Fabricating 2221 Prefabricated Metal Building Manufacturing 2222 Architectural Aluminium Product Manufacturing 2223 Metal Roof and Guttering Manufacturing (except Aluminium) 2224 2229 Other Structural Metal Product Manufacturing 223 Metal Container Manufacturing 2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing 2239 Other Metal Container Manufacturing 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products) Sheet Metal Product Manufacturing (except Metal Structural and Container Products) 2240 229 Other Fabricated Metal Product Manufacturing Spring and Wire Product Manufacturing 2291 Nut, Bolt, Screw and Rivet Manufacturing 2292 2293 Metal Coating and Finishing Other Fabricated Metal Product Manufacturing n.e.c. 2299 23 Transport Equipment Manufacturing Motor Vehicle and Motor Vehicle Part Manufacturing 231 2311 Motor Vehicle Manufacturing 2312 Motor Vehicle Body and Trailer Manufacturing 2313 Automotive Electrical Component Manufacturing 2319 Other Motor Vehicle Parts Manufacturing 239 Other Transport Equipment Manufacturing 2391 Shipbuilding and Repair Services 2392 Boatbuilding and Repair Services 2393 Railway Rolling Stock Manufacturing and Repair Services 2394 Aircraft Manufacturing and Repair Services 2399 Other Transport Equipment Manufacturing n.e.c. 24 Machinery and Equipment Manufacturing Professional and Scientific Equipment Manufacturing 241 Photographic, Optical and Ophthalmic Equipment Manufacturing Medical and Surgical Equipment Manufacturing 2412 2419 Other Professional and Scientific Equipment Manufacturing 242 Computer and Electronic Equipment Manufacturing 2421 Computer and Electronic Office Equipment Manufacturing 2422 Communication Equipment Manufacturing 2429 Other Electronic Equipment Manufacturing 243 **Electrical Equipment Manufacturing** 2431 Electric Cable and Wire Manufacturing 2432 Electric Lighting Equipment Manufacturing 2439 Other Electrical Equipment Manufacturing 244 **Domestic Appliance Manufacturing**

Whiteware Appliance Manufacturing

Other Domestic Appliance Manufacturing

2441

ANZSIC	DIVISIO	N, SUE 245	BDIVISION, GROUP AND CLASS CODES AND TITLES continued Pump, Compressor, Heating and Ventilation Equipment Manufacturing
			Pump and Compressor Manufacturing
		0.46	2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
		246	Specialised Machinery and Equipment Manufacturing 2461 Agricultural Machinery and Equipment Manufacturing
			2461 Agricultural Machinery and Equipment Manufacturing 2462 Mining and Construction Machinery Manufacturing
			2463 Machine Tool and Parts Manufacturing
			2469 Other Specialised Machinery and Equipment Manufacturing
		249	Other Machinery and Equipment Manufacturing
			2491 Lifting and Material Handling Equipment Manufacturing
	O.E.	Fit	2499 Other Machinery and Equipment Manufacturing n.e.c.
	25		re and Other Manufacturing
		251	Furniture Manufacturing 2511 Wooden Furniture and Upholstered Seat Manufacturing
			2511 Wooden Furniture and Opnoistered Seat Manufacturing 2512 Metal Furniture Manufacturing
			2513 Mattress Manufacturing
			2519 Other Furniture Manufacturing
		259	Other Manufacturing
			2591 Jewellery and Silverware Manufacturing
			Toy, Sporting and Recreational Product ManufacturingOther Manufacturing n.e.c.
D	Electri	ioity G	5
ט		• .	as, Water and Waste Services
	26		city Supply
		261	Electricity Generation
			2611 Fossil Fuel Electricity Generation 2612 Hydro-Electricity Generation
			2612 Hydro-Electricity Generation 2619 Other Electricity Generation
		262	Electricity Transmission
			2620 Electricity Transmission
		263	Electricity Distribution
			2630 Electricity Distribution
		264	On Selling Electricity and Electricity Market Operation
			On Selling Electricity and Electricity Market Operation
	27	Gas Su	ıpply
		270	Gas Supply
			2700 Gas Supply
	28	Water S	Supply, Sewerage and Drainage Services
		281	Water Supply, Sewerage and Drainage Services
			2811 Water Supply
	00		2812 Sewerage and Drainage Services
	29		Collection, Treatment and Disposal Services
		291	Waste Collection Services
			2911 Solid Waste Collection Services
		292	2919 Other Waste Collection Services Waste Treatment, Disposal and Remediation Services
		292	2921 Waste Treatment and Disposal Services
			2922 Waste Remediation and Materials Recovery Services
Ε	Consti	ruction	
	30	Buildin	g Construction
		301	Residential Building Construction
			3011 House Construction
			3019 Other Residential Building Construction
		302	Non-Residential Building Construction
			3020 Non-Residential Building Construction
	31	Heavy a	and Civil Engineering Construction
		310	Heavy and Civil Engineering Construction
			3101 Road and Bridge Construction
			3109 Other Heavy and Civil Engineering Construction

ANZSIC DIVISION, SUBDIVISION, GROUP AND CLASS CODES AND TITLES continued 32 Construction Services 321 Land Development and Site Preparation Services Land Development and Subdivision 3211 3212 Site Preparation Services 322 **Building Structure Services Concreting Services** 3222 **Bricklaying Services** 3223 Roofing Services 3224 Structural Steel Erection Services 323 **Building Installation Services** Plumbing Services 3231 3232 **Electrical Services** Air Conditioning and Heating Services 3233 3234 Fire and Security Alarm Installation Services 3239 Other Building Installation Services 324 **Building Completion Services** Plastering and Ceiling Services 3241 Carpentry Services 3242 3243 Tiling and Carpeting Services Painting and Decorating Services 3244 3245 **Glazing Services** 329 Other Construction Services 3291 Landscape Construction Services 3292 Hire of Construction Machinery with Operator 3299 Other Construction Services n.e.c. F **Wholesale Trade** 33 Basic Material Wholesaling 331 Agricultural Product Wholesaling Wool Wholesaling 3311 3312 Cereal Grain Wholesaling 3319 Other Agricultural Product Wholesaling 332 Mineral, Metal and Chemical Wholesaling Petroleum Product Wholesaling 3321 Metal and Mineral Wholesaling 3322 Industrial and Agricultural Chemical Product Wholesaling 3323 333 Timber and Hardware Goods Wholesaling 3331 Timber Wholesaling Plumbing Goods Wholesaling 3332 3339 Other Hardware Goods Wholesaling 34 Machinery and Equipment Wholesaling 341 Specialised Industrial Machinery and Equipment Wholesaling Agricultural and Construction Machinery Wholesaling 3419 Other Specialised Industrial Machinery and Equipment Wholesaling 349 Other Machinery and Equipment Wholesaling Professional and Scientific Goods Wholesaling 3491 Computer and Computer Peripheral Wholesaling 3492 3493 Telecommunication Goods Wholesaling 3494 Other Electrical and Electronic Goods Wholesaling 3499 Other Machinery and Equipment Wholesaling n.e.c. 35 Motor Vehicle and Motor Vehicle Parts Wholesaling 350 Motor Vehicle and Motor Vehicle Parts Wholesaling Car Wholesaling 3501 3502 Commercial Vehicle Wholesaling

3503

3504

3505

57

Trailer and Other Motor Vehicle Wholesaling

Motor Vehicle Dismantling and Used Parts Wholesaling

Motor Vehicle New Parts Wholesaling

ANZSIC	DIVISIO	N, SUB	DIVISION, GROUP AND CLASS CODES AND TITLES continued
	36		, Liquor and Tobacco Product Wholesaling
		360	Grocery, Liquor and Tobacco Product Wholesaling
			3601 General Line Grocery Wholesaling
			3602 Meat, Poultry and Smallgoods Wholesaling
			3603 Dairy Produce Wholesaling
			3604 Fish and Seafood Wholesaling
			3605 Fruit and Vegetable Wholesaling 3606 Liquor and Tobacco Product Wholesaling
			3609 Other Grocery Wholesaling
	37	Other G	oods Wholesaling
		371	Textile, Clothing and Footwear Wholesaling
			3711 Textile Product Wholesaling
			3712 Clothing and Footwear Wholesaling
		372	Pharmaceutical and Toiletry Goods Wholesaling
			3720 Pharmaceutical and Toiletry Goods Wholesaling
		373	Furniture, Floor Covering and Other Goods Wholesaling
			3731 Furniture and Floor Covering Wholesaling
			Jewellery and Watch Wholesaling
			3733 Kitchen and Diningware Wholesaling
			3734 Toy and Sporting Goods Wholesaling 3735 Book and Magazine Wholesaling
			3736 Paper Product Wholesaling
			3739 Other Goods Wholesaling n.e.c.
	38	Commis	ssion-Based Wholesaling
		380	Commission-Based Wholesaling
			3800 Commission-Based Wholesaling
G	Retail	Trade	G
_	39		ehicle and Motor Vehicle Parts Retailing
	33	391	_
		391	Motor Vehicle Retailing
			3911 Car Retailing 3912 Motor Cycle Retailing
			3913 Trailer and Other Motor Vehicle Retailing
		392	Motor Vehicle Parts and Tyre Retailing
			3921 Motor Vehicle Parts Retailing
			3922 Tyre Retailing
	40	Fuel Re	tailing
		400	Fuel Retailing
			4000 Fuel Retailing
	41	Food Re	etailing
		411	Supermarket and Grocery Stores
			4110 Supermarket and Grocery Stores
		412	Specialised Food Retailing
			4121 Fresh Meat, Fish and Poultry Retailing
			4122 Fruit and Vegetable Retailing
			4123 Liquor Retailing
	40	Othor C	4129 Other Specialised Food Retailing
	42		tore-Based Retailing
		421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing
			4211 Furniture Retailing 4212 Floor Coverings Retailing
			4213 Houseware Retailing
			4214 Manchester and Other Textile Goods Retailing
		422	Electrical and Electronic Goods Retailing
		-	4221 Electrical, Electronic and Gas Appliance Retailing
			4222 Computer and Computer Peripheral Retailing
			4229 Other Electrical and Electronic Goods Retailing
		423	Hardware, Building and Garden Supplies Retailing
			4231 Hardware and Building Supplies Retailing
			4232 Garden Supplies Retailing

ANZCIO	DIVICIO	M CHD	DIVISION CROUP AND CLASS CODES AND TITLES continued
ANZSIC	טועוטוט		DIVISION, GROUP AND CLASS CODES AND TITLES continued
		424	Recreational Goods Retailing 4241 Sport and Camping Equipment Retailing
			4242 Entertainment Media Retailing
			4243 Toy and Game Retailing
			Newspaper and Book Retailing
		425	4245 Marine Equipment Retailing Clothing, Footwear and Personal Accessory Retailing
		423	4251 Clothing Retailing
			4252 Footwear Retailing
			4253 Watch and Jewellery Retailing
		400	4259 Other Personal Accessory Retailing
		426	Department Stores
		427	4260 Department Stores Pharmaceutical and Other Store-Based Retailing
		421	4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing
			4272 Stationery Goods Retailing
			4273 Antique and Used Goods Retailing
			4274 Flower Retailing
	12	Non Ct	4279 Other Store-Based Retailing n.e.c.
	43		ore Retailing and Retail Commission Based Buying and/or Selling
		431	Non-Store Retailing 4310 Non-Store Retailing
		432	Retail Commission-Based Buying and/or Selling
			4320 Retail Commission-Based Buying and/or Selling
Н	Accom	ımodati	ion and Food Services
	44	Accomr	modation
		440	Accommodation
			4400 Accommodation
	45	Food ar	nd Beverage Services
		451	Cafes, Restaurants and Takeaway Food Services
			4511 Cafes and Restaurants
			4512 Takeaway Food Services 4513 Catering Services
		452	Pubs, Taverns and Bars
		.02	4520 Pubs, Taverns and Bars
		453	Clubs (Hospitality)
			4530 Clubs (Hospitality)
I	Transp	ort, Po	stal and Warehousing
	46	Road Tr	ransport
		461	Road Freight Transport
			4610 Road Freight Transport
		462	Road Passenger Transport
			4621 Interurban and Rural Bus Transport4622 Urban Bus Transport (Including Tramway)
			4623 Taxi and Other Road Transport
	47	Rail Tra	·
		471	Rail Freight Transport
			4710 Rail Freight Transport
		472	Rail Passenger Transport
	4.0		4720 Rail Passenger Transport
	48		ransport
		481	Water Freight Transport
		482	4810 Water Freight Transport
		402	Water Passenger Transport 4820 Water Passenger Transport
	49	Air and	Space Transport
		490	Air and Space Transport
		~ =	4900 Air and Space Transport

AN7SIC	DIVISIO	N SUB	DIVISION, GROUP AND CLASS CODES AND TITLES continued
71112010	50		ransport
	30	501	Scenic and Sightseeing Transport
		301	5010 Scenic and Sightseeing Transport
		502	Pipeline and Other Transport
		002	5021 Pipeline Transport
			5029 Other Transport n.e.c.
	51	Postal a	and Courier Pick-up and Delivery Services
		510	Postal and Courier Pick-up and Delivery Services
			5101 Postal Services
			5102 Courier Pick-up and Delivery Services
	52	Transpo	ort Support Services
		521	Water Transport Support Services
			5211 Stevedoring Services
			Port and Water Transport Terminal Operations
			5219 Other Water Transport Support Services
		522	Airport Operations and Other Air Transport Support Services
		500	5220 Airport Operations and Other Air Transport Support Services
		529	Other Transport Support Services
			5291 Customs Agency Services 5292 Freight Forwarding Services
			5299 Other Transport Support Services n.e.c.
	53	Wareho	using and Storage Services
	00	530	Warehousing and Storage Services
		550	5301 Grain Storage Services
			5309 Other Warehousing and Storage Services
J	Inform	ation M	ledia and Telecommunications
-	54		ng (except Internet and Music Publishing)
	J 4	541	Newspaper, Periodical, Book and Directory Publishing
		341	5411 Newspaper Publishing
			5412 Magazine and Other Periodical Publishing
			5413 Book Publishing
			5414 Directory and Mailing List Publishing
			Other Publishing (except Software, Music and Internet)
		542	Software Publishing
			5420 Software Publishing
	55		Picture and Sound Recording Activities
		551	Motion Picture and Video Activities
			Motion Picture and Video Production
			5512 Motion Picture and Video Distribution 5513 Motion Picture Exhibition
			 Motion Picture Exhibition Post-production Services and Other Motion Picture and Video Activities
		552	Sound Recording and Music Publishing
		002	5521 Music Publishing
			5522 Music and Other Sound Recording Activities
	56	Broadca	asting (except Internet)
		561	Radio Broadcasting
			5610 Radio Broadcasting
		562	Television Broadcasting
			Free-to-Air Television Broadcasting
			Cable and Other Subscription Broadcasting
	57		: Publishing and Broadcasting
		570	Internet Publishing and Broadcasting
			5700 Internet Publishing and Broadcasting
	58	Telecon	nmunications Services
		580	Telecommunications Services
			5801 Wired Telecommunications Network Operation
			Other Telecommunications Network Operation
	FC	last - · ·	5809 Other Telecommunications Services
	59		Service Providers, Web Search Portals and Data Processing Services
		591	Internet Service Providers and Web Search Portals
			5910 Internet Service Providers and Web Search Portals

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CHAPTER 7

DIVISION DEFINITIONS

This chapter contains detailed definitions for all ANZSIC 2006 divisions.

DIVISION A:
AGRICULTURE, FORESTRY
AND FISHING

The Agriculture, Forestry and Fishing Division includes units mainly engaged in growing crops, raising animals, growing and harvesting timber, and harvesting fish and other animals from farms or their natural habitats. The division makes a distinction between two basic activities: production and support services to production. Included as production activities are horticulture, livestock production, aquaculture, forestry and logging, and fishing, hunting and trapping.

The term 'agriculture' is used broadly to refer to both the growing and cultivation of horticultural and other crops (excluding forestry), and the controlled breeding, raising or farming of animals (excluding aquaculture).

Aquacultural activities include the controlled breeding, raising or farming of fish, molluscs and crustaceans.

Forestry and logging activities include growing, maintaining and harvesting forests, as well as gathering forest products.

Fishing, hunting and trapping includes gathering or catching marine life such as fish or shellfish, or other animals, from their uncontrolled natural environments in water or on land.

Also included in the division are units engaged in providing support services to the units engaged in production activities.

DIVISION B: MINING

The Mining Division includes units that mainly extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include underground or open cut mining; dredging; quarrying; well operations or evaporation pans; recovery from ore dumps or tailings as well as beneficiation activities (i.e. preparing, including crushing, screening, washing and flotation) and other preparation work customarily performed at the mine site, or as a part of mining activity.

The Mining Division distinguishes two basic activities: mine operation and mining support activities.

Mine operation includes units operating mines, quarries, or oil and gas wells on their own account, or for others on a contract or fee basis, as well as mining sites under development.

Mining support activities include units that perform mining services on a contract or fee basis, and exploration (except geophysical surveying).

DIVISION B: MINING continued

Units in the Mining Division are grouped and classified according to the natural resource mined or to be mined. Industries include units that extract natural resources, and/or those that beneficiate the mineral mined. Beneficiation is the process whereby the extracted material is reduced to particles that can be separated into mineral and waste, the former suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing, magnetic separation, and centrifugal separation. In contrast, manufacturing operations primarily use chemical and electro-chemical processes, such as electrolysis and distillation.

DIVISION C: MANUFACTURING The Manufacturing Division includes units mainly engaged in the physical or chemical transformation of materials, substances or components into new products (except agriculture and construction). The materials, substances or components transformed by units in this division are raw materials that are products of agriculture, forestry, fishing and mining, or products of other manufacturing units.

Units in the Manufacturing Division are often described as plants, factories or mills and characteristically use power-driven machines and other materials-handling equipment. However, units that transform materials, substances or components into new products by hand, or in the unit's home, are also included. Activities undertaken by units incidental to their manufacturing activity, such as selling directly to the consumer products manufactured on the same premises from which they are sold, such as bakeries and custom tailors, are also included in the division. If, in addition to self-produced products, other products that are not manufactured by the same unit are also sold, the rules for the treatment of mixed activities have to be applied and units classified according to their predominant activity.

Assembly of the component parts of manufactured products, either self-produced or purchased from other units, is considered manufacturing. For example, assembly of self-manufactured prefabricated components at a construction site is considered manufacturing, as the assembly is incidental to the manufacturing activity. Conversely, when undertaken as a primary activity, the on-site assembly of components manufactured by others is considered to be construction.

The boundaries between the Manufacturing Division and other divisions in ANZSIC can sometimes be unclear. The units in the Manufacturing Division are engaged in the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a 'new product' can be somewhat subjective. As clarification, the following activities are examples of manufacturing activities included in the Manufacturing Division in ANZSIC 2006:

- Milk bottling and pasteurising;
- Both processing and canning or bottling;
- Fresh fish packaging (including oyster shucking, fish filleting);
- Printing and related support activities;
- Ready-mixed concrete production;
- Leather tanning and dressing;
- Grinding of lenses to prescription;
- Wood preserving and treatment;
- Electroplating, plating, metal heat treating, and polishing;
- Fabricating signs and advertising displays;

DIVISION C:

MANUFACTURING

continued

- Tyre retreading;
- Ship, boat, railway rolling stock and aircraft repair and maintenance; and
- Substantial alteration, renovation or reconstruction of goods such as transport equipment.

There are some other activities that are often considered 'manufacturing', but for ANZSIC, these are classified in another division. These activities include:

- Logging and production of crops or livestock (included in the Agriculture, Forestry and Fishing Division);
- Construction of structures and fabricating operations performed at the site of construction by contractors (included in the Construction Division);
- Publishing and the combined activity of publishing and printing (included in the Information Media and Communications Division); and
- Beneficiation (included in the Mining Division).

The subdivisions in the Manufacturing Division generally reflect distinct production processes related to material inputs, production equipment and employee skills.

DIVISION D: ELECTRICITY, GAS, WATER AND WASTE SERVICES The Electricity, Gas, Water and Waste Services Division comprises units engaged in the provision of electricity; gas through mains systems; water; drainage; and sewage services. This division also includes units mainly engaged in the collection, treatment and disposal of waste materials; remediation of contaminated materials (including land); and materials recovery activities.

Electricity supply activities include the generation, transmission and distribution of electricity and the on-selling of electricity via power distribution systems operated by others.

Gas supply includes the distribution of gas, such as natural gas or liquefied petroleum gas, through mains systems.

Water supply includes the storage, treatment and distribution of water; drainage services include the operation of drainage systems; and sewage services include the collection, treatment and disposal of waste through sewer systems and sewage treatment facilities.

DIVISION E: CONSTRUCTION The Construction Division includes units mainly engaged in the construction of buildings and other structures, additions, alterations, reconstruction, installation, and maintenance and repairs of buildings and other structures.

Units engaged in demolition or wrecking of buildings and other structures, and clearing of building sites are included in Division E Construction. It also includes units engaged in blasting, test drilling, landfill, levelling, earthmoving, excavating, land drainage and other land preparation.

DIVISION F: WHOLESALE TRADE

The Wholesale Trade Division includes units mainly engaged in the purchase and onselling, the commission-based buying, and the commission-based selling of goods, without significant transformation, to businesses. Units are classified to the Wholesale Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to businesses.

DIVISION F: WHOLESALE TRADE continued

Wholesalers' premises are usually a warehouse or office with little or no display of their goods, large storage facilities, and are not generally located or designed to attract a high proportion of walk-in customers. Wholesaling is often characterised by high value and/or bulk volume transactions, and customers are generally reached through trade-specific contacts.

The Wholesale Trade Division distinguishes two types of wholesalers:

- merchant wholesalers who take title to the goods they sell, including import/export merchants; and
- units whose main activity is the commission-based buying and/or the commission-based selling of goods, acting as wholesale agents or brokers, or business to business electronic markets, both of whom arrange the sale of goods on behalf of others for a commission or fee without taking title to the goods.

A unit which sells to both businesses and the general public will be classified to the Wholesale Trade Division if it operates from premises such as warehouses or offices with little or no display of goods, has large storage facilities, and is not generally located or designed to attract a high proportion of walk-in customers.

For units that have goods manufactured for them on commission and then sell those goods, the following treatment guidelines are to be followed:

- units that own the material inputs and own the final outputs, but have the production done by others will be included in the Manufacturing Division;
- units that do not own the material inputs but own the final outputs and have the
 production done by others will not be included in the Manufacturing Division (these
 may be included in Wholesale Trade or other divisions); and
- units that do not own the material inputs, do not own the final outputs but undertake the production for others will be included in the Manufacturing Division.

As a result, units that have goods manufactured for them on commission will be included in the Wholesale Trade Division where they do not own the material inputs to the manufacturing process, but take title to the outputs and sell them in the manner prescribed above for typical wholesaling units.

DIVISION G: RETAIL TRADE

The Retail Trade Division includes units mainly engaged in the purchase and onselling, the commission-based buying, and the commission-based selling of goods, without significant transformation, to the general public. The Retail Trade Division also includes units that purchase and onsell goods to the general public using non-traditional means, including the internet. Units are classified to the Retail Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to the general public.

Retail units generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods, and/or use mass media advertising designed to attract customers. The display and advertising of goods may be physical or electronic.

Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. While non-store retailers, by

DIVISION G: RETAIL
TRADE continued

definition, do not posses the physical characteristics of traditional retail units with a physical shop-front location, these units share the requisite function of the purchasing and onselling of goods to the general public, and are therefore included in this division.

A unit which sells to both businesses and the general public will be classified to the Retail Trade Division if it operates from shop-front premises, arranges and displays stock to attract a high proportion of walk-in customers and utilises mass media advertising to attract customers.

DIVISION H:
ACCOMMODATION AND
FOOD SERVICES

The Accommodation and Food Services Division includes units mainly engaged in providing short-term accommodation for visitors. Also included are units mainly engaged in providing food and beverage services, such as the preparation and serving of meals and the serving of alcoholic beverages for consumption by customers, both on and off-site.

DIVISION I: TRANSPORT,
POSTAL AND
WAREHOUSING

The Transport, Postal and Warehousing Division includes units mainly engaged in providing transportation of passengers and freight by road, rail, water or air. Other transportation activities such as postal services, pipeline transport and scenic and sightseeing transport are included in this division.

Units mainly engaged in providing goods warehousing and storage activities are also included.

The division also includes units mainly engaged in providing support services for the transportation of passengers and freight. These activities include stevedoring services, harbour services, navigation services, airport operations and customs agency services.

DIVISION J:
INFORMATION MEDIA AND
TELECOMMUNICATIONS

The Information Media and Telecommunications Division includes units mainly engaged in

- creating, enhancing and storing information products in media that allows for their dissemination;
- transmitting information products using analogue and digital signals (via electronic, wireless, optical and other means); and
- providing transmission services and/or operating the infrastructure to enable the transmission and storage of information and information products.

Information products are defined as those which are not necessarily tangible, and, unlike traditional goods, are not associated with a particular form. The value of the information products is embedded in their content rather than in the format in which they are distributed. For example, a movie can be screened at a cinema, telecast on television or copied to video for sale or rental. The division includes some activities that primarily create, enhance and disseminate information products, subject to copyright.

It is the intangible nature of the information products which determines their unique dissemination process, which may include via a broadcast, electronic means, or physical form. They do not usually require direct contact between the supplier/producer and the consumer, which distinguishes them from distribution activities included in the Wholesale Trade and Retail Trade Divisions.

Excluded from the division are units mainly engaged in:

DIVISION J:
INFORMATION MEDIA AND
TELECOMMUNICATIONS
continued

- the mass storage or duplication of information products such as printing newspapers, CDs, DVDs, etc. (Manufacturing Division);
- purchasing and on-selling information products in their tangible form (Wholesale Trade and Retail Trade Divisions);
- providing specialised computer services such as programming and systems design services, graphic design services and advertising services, as well as gathering, tabulating and presenting marketing and opinion data (Professional, Scientific and Technical Services Division);
- providing a range of creative artistic activities such as the creation of an artistic original (e.g. a painting), or the provision of a live musical performance by a group or artist (Arts and Recreation Services Division); and
- units undertaking a range of activities such as directing, acting, writing and performing (Arts and Recreation Services Division).

DIVISION K: FINANCIAL
AND INSURANCE
SERVICES

The Financial and Insurance Services Division includes units mainly engaged in financial transactions involving the creation, liquidation, or change in ownership of financial assets, and/or in facilitating financial transactions.

The range of activities include raising funds by taking deposits and/or issuing securities and, in the process, incurring liabilities; units investing their own funds in a range of financial assets; pooling risk by underwriting insurance and annuities; separately constituted funds engaged in the provision of retirement incomes; and specialised services facilitating or supporting financial intermediation, insurance and employee benefit programs.

Also included in this division are central banking, monetary control and the regulation of financial activities.

DIVISION L: RENTAL,
HIRING AND REAL ESTATE
SERVICES

The Rental, Hiring and Real Estate Services Division includes units mainly engaged in renting, hiring, or otherwise allowing the use of tangible or intangible assets (except copyrights), and units providing related services.

The assets may be tangible, as in the case of real estate and equipment, or intangible, as in the case with patents and trademarks.

The division also includes units engaged in providing real estate services such as selling, renting and/or buying real estate for others, managing real estate for others and appraising real estate.

DIVISION M:
PROFESSIONAL,
SCIENTIFIC AND
TECHNICAL SERVICES

The Professional, Scientific and Technical Services Division includes units mainly engaged in providing professional, scientific and technical services. Units engaged in providing these services apply common processes where labour inputs are integral to the production or service delivery. Units in this division specialise and sell their expertise. In most cases, equipment and materials are not major inputs. The activities undertaken generally require a high level of expertise and training and formal (usually tertiary level) qualifications.

These services include scientific research, architecture, engineering, computer systems design, law, accountancy, advertising, market research, management and other consultancy, veterinary science and professional photography.

DIVISION M:
PROFESSIONAL,
SCIENTIFIC AND
TECHNICAL SERVICES
continued

Excluded are units mainly engaged in providing health care and social assistance services, which are included in Division Q Health Care and Social Assistance.

DIVISION N:
ADMINISTRATIVE AND
SUPPORT SERVICES

The Administrative and Support Services Division includes units mainly engaged in performing routine support activities for the day-to-day operations of other businesses or organisations.

Units providing administrative support services are mainly engaged in activities such as office administration; hiring and placing personnel for others; preparing documents; taking orders for clients by telephone; providing credit reporting or collecting services; and arranging travel and travel tours.

Units providing other types of support services are mainly engaged in activities such as building and other cleaning services; pest control services; gardening services; and packaging products for others.

The activities undertaken by units in this division are often integral parts of the activities of units found in all sectors of the economy. Recent trends have moved more towards the outsourcing of such non-core activities. The units classified in this division specialise in one or more of these activities and can, therefore, provide services to a variety of clients.

DIVISION O: PUBLIC ADMINISTRATION AND SAFETY

The Public Administration and Safety Division includes units mainly engaged in Central, State or Local Government legislative, executive and judicial activities; in providing physical, social, economic and general public safety and security services; and in enforcing regulations. Also included are units of military defence, government representation and international government organisations.

Central, State or Local Government legislative, executive and judicial activities include the setting of policy; the oversight of government programs; collecting revenue to fund government programs; creating statute laws and by-laws; creating case law through the judicial processes of civil, criminal and other courts; and distributing public funds.

The provision of physical, social, economic and general public safety and security services, and enforcing regulations, includes units that provide police services; investigation and security services; fire protection and other emergency services; correctional and detention services; regulatory services; border control; and other public order and safety services.

Also included are units of military defence, government representation and international government organisations.

Government ownership is not a criterion for classification to this industry division. Government units producing 'private sector like' goods and services are classified to the same industry as private sector units engaged in similar activities. Private sector units engaged in public administration or military defence are classified to the Public Administration and Safety Division. Units that engage in a combination of public administration and service delivery activities are to be classified to this division.

DIVISION P: EDUCATION AND TRAINING

The Education and Training Division includes units mainly engaged in the provision and support of education and training, except those engaged in the training of animals e.g. dog obedience training, horse training.

Education may be provided in a range of settings, such as educational institutions, the workplace, or the home. Generally, instruction is delivered through face-to-face interaction between teachers/instructors and students, although other means and mediums of delivery, such as by correspondence, radio, television or the internet, may be used.

Education and training is delivered by teachers or instructors who explain, tell or demonstrate a wide variety of subjects. The commonality of processes involved, such as the labour inputs of teachers and instructors, and their subject matter knowledge and teaching expertise, uniquely distinguishes this industry from other industries.

Education support services include a range of support services which assist in the provision of education, such as curriculum setting and examination marking.

DIVISION Q: HEALTH CARE AND SOCIAL ASSISTANCE

The Health Care and Social Assistance Division includes units mainly engaged in providing human health care and social assistance. Units engaged in providing these services apply common processes, where the labour inputs of practitioners with the requisite expertise and qualifications are integral to production or service delivery.

DIVISION R: ARTS AND RECREATION SERVICES

The Arts and Recreation Services Division includes units mainly engaged in the preservation and exhibition of objects and sites of historical, cultural or educational interest; the production of original artistic works and/or participation in live performances, events, or exhibits intended for public viewing; and the operation of facilities or the provision of services that enable patrons to participate in sporting or recreational activities, or to pursue amusement interests.

This division excludes units that are involved in the production, or production and distribution of motion pictures, videos, television programs or television and video commercials. These units are included in the Information Media and Telecommunications Division.

DIVISION S: OTHER SERVICES

The Other Services Division includes a broad range of personal services; religious, civic, professional and other interest group services; selected repair and maintenance activities; and private households employing staff. Units in this division are mainly engaged in providing a range of personal care services, such as hair, beauty and diet and weight management services; providing death care services; promoting or administering religious events or activities; or promoting and defending the interests of their members.

Also included are units mainly engaged in repairing and/or maintaining equipment and machinery (except ships, boats, aircraft, or railway rolling stock) or other items (except buildings); as well as units of private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of households.

DIVISION S: OTHER
SERVICES continued

The Other Services Division excludes units mainly engaged in providing buildings or dwellings repair and maintenance services (included in the Construction or Administrative and Support Services Divisions as appropriate), and units mainly engaged in providing repair and maintenance services of books, ships, boats, aircraft or railway rolling stock (included in the Manufacturing Division).

CHAPTER 8 THE DETAILED CLASSIFICATION

Division S

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The Agriculture, Forestry and Fishing Division includes units mainly engaged in growing crops, raising animals, growing and harvesting timber, and harvesting fish and other animals from farms or their natural habitats. The division makes a distinction between two basic activities: production, and support services to production. Included as production activities are horticulture, livestock production and aquaculture, forestry and logging, and fishing, hunting and trapping.

The term 'agriculture' is used broadly to refer to both the growing and cultivation of horticultural and other crops (excluding forestry), and the controlled breeding, raising or farming of animals (excluding aquaculture).

Aquacultural activities include the controlled breeding, raising or farming of fish, molluscs and crustaceans.

Forestry and logging activities include growing, maintaining and harvesting forests, as well as gathering forest products. Fishing, hunting and trapping include gathering or catching marine life such as fish or shellfish, or other animals, from their uncontrolled natural environments in water or on land. Also included in the division are units engaged in providing support services to the units engaged in production activities.

Subdivision 01 - Agriculture

Group Class Description

011 NURSERY AND FLORICULTURE PRODUCTION

0111 Nursery Production (Under Cover)

This class consists of units mainly engaged in propagating and/or growing plants (or parts of plants) under cover. 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses. Also included are units mainly engaged in propagating and/or growing plant nursery products (except nursery stock for forests), bulbs, corms, or tubers under cover.

Primary activities

- Bedding plant growing (under cover)
- Bulb propagating (under cover)
- Fruit tree nursery operation (under cover)
- Nursery production n.e.c. (under cover)
- Ornamental plant growing (under cover)
- Perennial growing (under cover)
- Seedling growing (under cover)
- Vine stock nursery operation (under cover)

Exclusions/References

Units mainly engaged in

- propagating and/or growing plants (or parts of plants) outdoors are included in Class
 0112 Nursery Production (Outdoors);
- growing turf for transplanting are included in Class 0113 Turf Growing;
- growing cut flowers or foliage for display or growing flowers for seed collection under cover are included in Class 0114 Floriculture Production (Under Cover); and
- growing nursery stock for forests are included in Class 0510 Forestry Support Services.

0112 Nursery Production (Outdoors)

This class consists of units mainly engaged in propagating and/or growing plants (or parts of plants) outdoors. Also included are units mainly engaged in propagating and/or growing plant nursery products (such as ornamental plants, fruit trees or seedlings), bulbs, corms, or tubers outdoors.

Primary activities

- Bulb propagating (outdoors)
- Fruit tree nursery operation (outdoors)
- Nursery production n.e.c. (outdoors)
- Ornamental plant growing (outdoors)
- Seedling growing (outdoors)
- Vine stock nursery operation (outdoors)

Exclusions/References

- propagating and/or growing plants (or parts of plants) under cover are included in Class
 0111 Nursery Production (Under Cover);
- growing turf for transplanting are included in Class 0113 Turf Growing;

Subdivision 01 - Agriculture

Group Class Description

Nursery Production (Outdoors) continued

 growing cut flowers or foliage for display or growing flowers for seed collection outdoors are included in Class 0115 Floriculture Production (Outdoors); and

• growing nursery stock for forests are included in Class 0510 Forestry Support Services.

0113 Turf Growing

This class consists of units mainly engaged in growing turf for transplanting.

Primary activities

Turf growing

0114 Floriculture Production (Under Cover)

This class consists of units mainly engaged in growing and/or producing floriculture products such as cut flowers or foliage, or flower seeds under cover. 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses.

Primary activities

- Display foliage growing (under cover)
- Flower growing (under cover)
- Orchid growing (under cover)
- Seed, flower, growing (under cover)

Exclusions/References

Units mainly engaged in

- growing and/or producing floriculture products outdoors are included in Class 0115
 Floriculture Production (Outdoors); and
- growing bulbs or ornamental plants under cover are included in Class 0111 Nursery Production (Under Cover).

0115 Floriculture Production (Outdoors)

This class consists of units mainly engaged in growing and/or producing floriculture products outdoors, such as cut flowers or foliage, or flower seeds.

Primary activities

- Calla lily growing (outdoor)
- Display foliage growing (outdoors)
- Flower growing (outdoors)
- Hydrangea growing (outdoors)
- Peony growing (outdoor)
- Seed, flower, growing (outdoors)

${\it Exclusions/References}$

- growing and/or producing floriculture products under cover are included in Class 0114
 Floriculture Production (Under Cover); and
- growing bulbs or ornamental plants outdoors for sale are included in Class 0112 Nursery Production (Outdoors).

Subdivision 01 - Agriculture

Group Class Description

012 MUSHROOM AND VEGETABLE GROWING

0121 Mushroom Growing

This class consists of units mainly engaged in growing cultivated mushrooms in climate-controlled environments.

Primary activities

- Cultivated mushroom growing
- Mushroom spawn growing

Exclusions/References

Units mainly engaged in

- growing truffles are included in Class 0123 Vegetable Growing (Outdoors); and
- gathering forest mushrooms are included in Class 0301 Forestry.

0122 Vegetable Growing (Under Cover)

This class consists of units mainly engaged in growing vegetable crops under cover (including hydroponic systems). 'Under cover' is generally defined as greenhouses, cold frames, cloth houses and lath houses.

Primary activities

- Capsicum growing (under cover)
- Cucumber growing (under cover)
- Herb growing (under cover)
- Lettuce growing (under cover)
- Sprout growing (under cover)
- Tomato growing (under cover)
- Vegetable growing n.e.c. (under cover)

Exclusions/References

Units mainly engaged in

- growing cultivated mushrooms are included in Class 0121 Mushroom Growing;
- growing vegetables outdoors in open fields are included in Class 0123 Vegetable Growing (Outdoors); and
- processing vegetables, including freezing, dehydrating or canning, are included in Class
 1140 Fruit and Vegetable Processing.

0123 Vegetable Growing (Outdoors)

This class consists of units mainly engaged in growing vegetable crops outdoors in open fields. Units mainly engaged in growing fresh herbs, melons, and tomatoes (outdoors) are also included in this class.

- Asparagus growing (outdoors)
- Bean growing (outdoors; except dry field beans or soybeans)
- Carrot growing (outdoors)
- Garlic growing (outdoors)
- Herb growing (outdoors)
- Kumara growing (outdoors)
- Melon growing (outdoors)

Subdivision 01 - Agriculture

Group Class Description

Vegetable Growing (Outdoors) continued

- Onion growing (outdoors)
- Pea growing (outdoors; except dry field peas)
- Potato growing (outdoors)
- Sugar beet growing (outdoors)
- Sweetcorn growing (outdoors)
- Tomato growing (outdoors)
- Truffle growing (outdoors)
- Vegetable growing n.e.c. (outdoors)
- Vegetable seed growing (outdoors)

Exclusions/References

Units mainly engaged in

- growing cultivated mushrooms are included in Class 0121 Mushroom Growing;
- growing vegetables under cover are included in Class 0122 Vegetable Growing (Under Cover); and
- growing dry field peas, beans or soybeans are included in Class 0149 Other Grain Growing.

FRUIT AND TREE NUT GROWING

0131 Grape Growing

013

This class includes units mainly engaged in growing table or wine grapes; or sundrying grapes.

Primary activities

- Grape growing
- Grape sundrying
- Table grape growing
- Vineyard operation
- Wine grape growing

Exclusions/References

Units mainly engaged in

- processing or crushing grapes are included in Class 1140 Fruit and Vegetable Processing;
 and
- manufacturing wine are included in Class 1214 Wine and Other Alcoholic Beverage Manufacturing.

0132 Kiwifruit Growing

This class consists of units mainly engaged in growing kiwifruit.

Primary activities

■ Kiwifruit growing

0133 Berry Fruit Growing

This class consists of units mainly engaged in growing berry fruit.

- Berry fruit growing
- Blackberry growing
- Blackcurrant growing

Subdivision 01 - Agriculture

Group Class Description

Berry Fruit Growing continued

- Blueberry growing
- Boysenberry growing
- Cranberry growing
- Gooseberry growing
- Loganberry growing
- Raspberry growing
- Redcurrant growing
- Strawberry growing

0134 Apple and Pear Growing

This class includes units mainly engaged in growing apples, pears or other pome fruit such as nashi pears or quinces.

Primary activities

- Apple growing
- Nashi pear growing
- Pear growing
- Quince growing

0135 Stone Fruit Growing

This class consists of units mainly engaged in growing stone fruit such as apricots, cherries, nectarines, peaches and plums.

Primary activities

- Apricot growing
- Cherry growing
- Nectarine growing
- Peach growing
- Plum or prune growing

0136 Citrus Fruit Growing

This class consists of units mainly engaged in growing citrus fruit.

Primary activities

- Citrus fruit growing
- Citrus orchard operation
- Grapefruit growing
- Lemon growing
- Mandarin growing
- Orange growing
- Tangelo growing

0137 Olive Growing

This class consists of units mainly engaged in growing olives.

Primary activities

Olive growing

Subdivision 01 - Agriculture

Group Class Description

Olive Growing continued

Exclusions/References

Units mainly engaged in manufacturing olive oil are included in Class 1150 Oil and Fat Manufacturing.

0139 Other Fruit and Tree Nut Growing

This class consists of units mainly engaged in growing tree nuts, tropical fruit, subtropical fruit, and other fruit not elsewhere classified.

Primary activities

- Almond growing
- Avocado growing
- Banana growing
- Brazil nut growing
- Cashew nut growing
- Chestnut growing
- Coconut growing
- Custard apple growing
- Feijoa growing
- Fig growing
- Loquat growing
- Macadamia nut growing
- Mango growing
- Passionfruit growing
- Pawpaw growing
- Pecan nut growing
- Persimmon growing
- Pineapple growing
- Tamarillo growing
- Walnut growing

SHEEP, BEEF CATTLE AND GRAIN FARMING

0141 Sheep Farming (Specialised)

This class consists of units mainly engaged in farming sheep.

Primary activities

- Prime lamb raising
- Raw sheep milk production
- Sheep agistment service
- Sheep farming
- Wool growing

Exclusions/References

Units mainly engaged in

- growing grain in conjunction with sheep farming are included in Class 0145 Grain-Sheep or Grain-Beef Cattle Farming; and
- farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

014

Subdivision 01 - Agriculture

Group Class Description

0142 Beef Cattle Farming (Specialised)

This class consists of units mainly engaged in farming beef cattle.

Primary activities

- Beef cattle farming
- Buffalo, domesticated, grazing
- Dairy cattle agistment service
- Dairy cattle replacement farming

Exclusions/References

Units mainly engaged in

• operating beef cattle feedlots are included in Class 0143 Beef Cattle Feedlots (Specialised);

- growing grain in conjunction with beef cattle farming are included in Class 0145
 Grain-Sheep or Grain-Beef Cattle Farming; and
- farming both sheep and beef cattle are included in Class 0144 Sheep-Beef Cattle Farming.

0143 Beef Cattle Feedlots (Specialised)

This class consists of units mainly engaged in operating feedlots for beef cattle. A feedlot is a confined area with watering and feeding facilities where cattle are hand or mechanically fed for the purposes of production.

Primary activities

■ Beef cattle feedlot operation

Exclusions/References

Units mainly engaged in farming beef cattle are included in Class 0142 Beef Cattle Farming (Specialised).

0144 Sheep-Beef Cattle Farming

This class consists of units mainly engaged in farming both sheep and beef cattle.

Primary activities

- Beef cattle and sheep farming
- Sheep and beef cattle farming

Exclusions/References

Units mainly engaged in

- farming beef cattle (specialised) are included in Class 0142 Beef Cattle Farming (Specialised);
- farming sheep (specialised) are included in Class 0141 Sheep Farming (Specialised); and
- growing grain in conjunction with sheep or beef cattle farming are included in Class 0145
 Grain-Sheep or Grain-Beef Cattle Farming.

0145 Grain-Sheep or Grain-Beef Cattle Farming

This class consists of units mainly engaged in growing grain in conjunction with sheep farming or beef cattle farming.

Primary activities

Beef cattle farming and grain growing

Subdivision 01 - Agriculture

Group Class Description

Grain-Sheep or Grain-Beef Cattle Farming continued

- Grain growing and sheep or beef cattle farming
- Prime lamb raising and grain growing
- Sheep farming and grain growing

Exclusions/References

Units mainly engaged in

• farming sheep (specialised) are included in Class 0141 Sheep Farming (Specialised);

- farming beef cattle (specialised) are included in Class 0142 Beef Cattle Farming (Specialised); and
- growing grain are included in Class 0149 Other Grain Growing.

0146 Rice Growing

This class consists of units mainly engaged in growing rice.

Primary activities

■ Rice growing

0149 Other Grain Growing

This class consists of units mainly engaged in growing cereal or coarse grains or other cereal crops (except rice). Also included are units mainly engaged in growing oilseeds, pasture seeds, lupins, field peas or beans.

Primary activities

- Barley growing
- Cereal grain growing
- Coarse grain growing
- Field pea or field bean growing
- Grain seed growing
- Lupin growing
- Maize growing
- Millet growing
- Oat growing
- Oilseed growing n.e.c.
- Pasture seed growing
- Safflower growing
- Sorghum growing (except forage sorghum)
- Soybean growing
- Sunflower growing
- Wheat growing

${\it Exclusions/References}$

- growing grain combined with farming of sheep or beef cattle are included in Class 0145
 Grain-Sheep or Grain-Beef Cattle Farming;
- growing forage sorghum are included in Class 0159 Other Crop Growing n.e.c.; and
- growing rice are included in Class 0146 Rice Growing.

Subdivision 01 - Agriculture

Group Class Description

015 OTHER CROP GROWING

0151 Sugar Cane Growing

This class consists of units mainly engaged in growing sugar cane.

Primary activities

Sugar cane growing

0152 Cotton Growing

This class consists of units mainly engaged in growing cotton.

Primary activities

■ Cotton growing

0159 Other Crop Growing n.e.c.

This class consists of units mainly engaged in growing horticultural crops and plants not elsewhere classified, including animal fodder crops such as hay, sudan grass and silage.

Primary activities

- Arrowroot growing
- Bamboo growing
- Flax seed growing
- Fodder growing
- Forage sorghum growing
- Ginger growing
- Hop growing
- Jute growing
- Lavender growing
- Lucerne growing
- Mustard growing
- Pasture growing for hay or silage
- Peanut growing
- Pharmaceutical/cosmetic plant growing
- Seed growing n.e.c.
- Spice crop growing
- Sudan grass growing
- Tobacco growing
- Vegetable growing for fodder

Exclusions/References

Units mainly engaged in growing edible herbs are included in either Class 0122 Vegetable Growing (Under Cover) or 0123 Vegetable Growing (Outdoors).

016 DAIRY CATTLE FARMING

0160 Dairy Cattle Farming

This class consists of units mainly engaged in farming dairy cattle. Also included are units mainly engaged in sharemilking i.e. where the unit is contracted to milk the herd and/or perform other farm duties for a share of the milk income.

Subdivision 01 - Agriculture

Group Class Description

Dairy Cattle Farming continued

- Dairy cattle farming
- Raw cattle milk production
- Sharemilking dairy cattle

Exclusions/References

Units mainly engaged in farming dairy cattle for replacement, or dairy cattle agistment service, are included in Class 0142 Beef Cattle Farming (Specialised).

017 POULTRY FARMING

0171 Poultry Farming (Meat)

This class consists of units mainly engaged in raising poultry for production of meat or in hatching meat breed chicks. This class also includes the raising of game birds for meat or in hatching game birds for raising for meat.

Primary activities

- Chicken farming (for meat)
- Duck farming
- Game bird farming
- Goose farming
- Poultry farming (for meat)
- Poultry hatchery operation (meat breeds)
- Turkey farming

Exclusions/References

Units mainly engaged in

- farming poultry for the production of eggs or in hatching egg breed chicks are included in Class 0172 Poultry Farming (Eggs);
- farming ostriches or emus are included in Class 0199 Other Livestock Farming n.e.c.; and
- processing poultry meat are included in Class 1112 Poultry Processing.

0172 Poultry Farming (Eggs)

This class consists of units mainly engaged in farming poultry for production of eggs or in hatching egg breed chicks.

Primary activities

- Egg farm operation
- Poultry farming (for eggs)
- Poultry hatchery operation (egg breeds)

Exclusions/References

Units mainly engaged in raising poultry (including game birds) for the production of meat or in hatching meat breed chicks or game birds for raising for meat are included in Class 0171 Poultry Farming (Meat).

018 DEER FARMING

0180 Deer Farming

This class consists of units mainly engaged in farming deer.

Primary activities

Deer breeding

Subdivision 01 - Agriculture

Group Class Description

Deer Farming continued

- Deer farming for venison
- Deer velvet production

019 OTHER LIVESTOCK FARMING

0191 Horse Farming

This class consists of units mainly engaged in farming horses.

Primary activities

- Horse agistment service
- Horse breeding
- Stud farm operation (horses)

0192 Pig Farming

This class consists of units mainly engaged in farming pigs.

Primary activities

- Pig farming
- Pig raising

0193 Beekeeping

This class consists of units mainly engaged in raising bees, including collecting honey, royal jelly, bees' wax, or other bee products.

Primary activities

- Apiculture
- Beekeeping

Exclusions/References

Units mainly engaged in manufacturing honey are included in Class 1199 Other Food Product Manufacturing n.e.c.

0199 Other Livestock Farming n.e.c.

This class consists of units mainly engaged in breeding or raising farm or domestic animals not elsewhere classified.

- Alpaca farming
- Bird breeding (except poultry or game birds)
- Cat breeding
- Crocodile farming
- Dairy goat farming
- Dog breeding
- Emu farming
- Fur skin animal (including possum and ferret) farming
- Goat farming
- Livestock raising n.e.c.
- Ostrich farming
- Pet breeding
- Rabbit farming

Subdivision 01 – Agriculture

Group Class Description

Other Livestock Farming n.e.c. continued

- Snake farming
- Worm farming

Exclusions/References

- aquaculture are included in the appropriate classes of Group 020 Aquaculture; and
- breeding poultry or game birds for either meat or eggs are included in the appropriate classes of Group 017 Poultry Farming.

Subdivision 02 - Aquaculture

Group Class Description

020 AQUACULTURE

0201 Offshore Longline and Rack Aquaculture

This class consists of units mainly engaged in offshore farming of molluscs and seaweed using longlines (rope) or racks.

Primary activities

- Mussel farming (longline)
- Offshore longline or rack aquaculture
- Oyster farming (rack)
- Paua farming (longline or rack)
- Pearl oyster farming (rack)
- Seaweed farming (longline or rack)

0202 Offshore Caged Aquaculture

This class consists of units mainly engaged in offshore farming of finfish using cages.

Primary activities

- Finfish farming (caged)
- Salmon farming (caged)
- Trout farming (caged)
- Tuna farming (caged)

0203 Onshore Aquaculture

This class consists of units mainly engaged in farming finfish, crustaceans or molluscs in tanks or ponds onshore.

- Crustacean or mollusc breeding or farming (pond or tank)
- Fish breeding or farming (pond or tank)
- Fish hatchery operation
- Ornamental fish farming
- Paua farming (pond)
- Prawn farming (pond)
- Salmon farming (pond or tank)
- Trout farming (pond or tank)
- Tuna farming (pond or tank)
- Yabby farming (pond or tank)

Subdivision 03 - Forestry and Logging

Group Class Description

030 FORESTRY AND LOGGING

0301 Forestry

This class consists of units mainly engaged in growing standing timber in native or plantation forests, or timber tracts, for commercial benefit. This class also includes the gathering of forest products such as mushrooms, kauri gum or resin from forest environments.

Primary activities

- Forest product gathering
- Forestry growing operation
- Kauri gum digging
- Native orchid gathering
- Pine cone collecting
- Resin gathering
- Sphagnum moss gathering

Exclusions/References

Units mainly engaged in

- providing support services to forestry, including silvicultural services such as planting, pruning or thinning, or forest nursery operation are included in Class 0510 Forestry Support Services;
- logging forests are included in Class 0302 Logging;
- investing in any of the above activities are included in Class 6240 Financial Asset Investing;
 and
- distilling eucalyptus oil are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.

0302 Logging

This class consists of units mainly engaged in logging native or plantation forests, including felling, cutting and/or roughly hewing logs into products such as railway sleepers or posts. This class also includes units mainly engaged in cutting trees and scrubs for firewood.

Primary activities

- Firewood cutting (forest)
- Logging
- Mine timber hewing (forest)
- Pole hewing (forest)
- Post shaping (forest)
- Railway sleeper hewing
- Rough shaping of forest timber
- Timber hewing (forest)
- Tree cutting or felling

Exclusions/References

- gathering forest products are included in Class 0301 Forestry; and
- log sawmilling or woodchipping are included in Class 1411 Log Sawmilling.

Subdivision 04 - Fishing, Hunting and Trapping

Group Class Description

041 FISHING

0411 Rock Lobster and Crab Potting

This class consists of units mainly engaged in catching rock lobsters or crabs from their natural habitats of ocean or coastal waters, using baited pots.

Primary activities

- Crab fishing or potting
- Rock lobster fishing or potting
- Saltwater crayfish fishing

Exclusions/References

Units mainly engaged in

- wholesaling fresh or frozen rock lobsters are included in Class 3604 Fish and Seafood Wholesaling; and
- farming crustaceans in tanks or ponds onshore are included in Class 0203 Onshore Aquaculture.

0412 Prawn Fishing

This class consists of units mainly engaged in catching prawns from ocean or coastal waters.

Primary activities

- Prawn fishing
- Scampi fishing

Exclusions/References

Units mainly engaged in

- farming prawns in onshore ponds are included in Class 0203 Onshore Aquaculture; and
- wholesaling fresh or frozen prawns are included in Class 3604 Fish and Seafood Wholesaling.

0413 Line Fishing

This class consists of units mainly engaged in line fishing in inshore, mid-depth or surface waters. This class includes units engaged in several fishing methods, including surface or bottom long lining, trolling, or hand or powered-reel fishing.

Primary activities

- Bottom long line fishing
- Line fishing
- Ocean trolling
- Squid jigging
- Surface long line fishing

Exclusions/References

Units mainly engaged in trawling, seining or netting are included in Class 0414 Fish Trawling, Seining and Netting.

0414 Fish Trawling, Seining and Netting

This class consists of units mainly engaged in trawling, seining or netting in mid-depth to deep ocean or coastal waters using a variety of net fishing methods. Trawling methods involve one or two boats towing a very large bag net, either on the sea bed or in mid-depth waters. Seining

Subdivision 04 - Fishing, Hunting and Trapping

Group Class Description

Fish Trawling, Seining and Netting continued

methods include purse, danish or beach seining. Netting methods include surface or bottom gill netting.

Primary activities

- Beach seining, fishing
- Bottom gill netting, fishing
- Danish seining, fishing
- Finfish trawling
- Pair trawling
- Purse seining
- Set netting, fishing
- Surface netting, fishing

Exclusions/References

Units mainly engaged in

- line fishing are included in Class 0413 Line Fishing;
- hatching or farming fish in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and
- wholesaling fresh or frozen finfish are included in Class 3604 Fish and Seafood Wholesaling.

0419 Other Fishing

This class consists of units mainly engaged in fishing not elsewhere classified or in other types of marine life gathering.

Primary activities

- Abalone/paua fishing
- Freshwater eel fishing
- Freshwater fishing n.e.c.
- Marine water fishery product gathering
- Oyster catching (except from cultivated oyster beds)
- Pearling (except pearl oyster farming)
- Seaweed harvesting
- Spat catching
- Turtle hunting

Exclusions/References

Units mainly engaged in

- hatching or farming seaweed, fish, crustaceans or molluscs in controlled environments are included in the appropriate classes of Group 020 Aquaculture; and
- potting for rock lobster or crabs are included in Class 0411 Rock Lobster and Crab Potting.

042 HUNTING AND TRAPPING

0420 Hunting and Trapping

This class consists of units mainly engaged in hunting, trapping or taking animals, birds or reptiles in the wild for commercial, population control or pest control purposes.

Primary activities

■ Bird trapping

Subdivision 04 - Fishing, Hunting and Trapping

Group Class Description

Hunting and Trapping continued

- Buffalo hunting
- Crocodile hunting
- Culling of wild animals
- Deer hunting
- Dingo hunting or trapping
- Fur skin animal hunting or trapping
- Game preserve, commercial, operation
- Kangaroo hunting
- Mutton bird catching
- Possum hunting and trapping
- Rabbit hunting or trapping
- Snake catching

Exclusions/References

Units mainly engaged in pest control for industrial or domestic purposes are included in Class 7312 Building Pest Control Services.

Subdivision 05 - Agriculture, Forestry and Fishing Support Services

Group Class Description

051 FORESTRY SUPPORT SERVICES

0510 Forestry Support Services

This class consists of units mainly engaged in providing support services to forestry. Services include silvicultural services, such as planting, pruning and thinning trees, forest reafforestation, forest plantation conservation or maintenance. This class also includes units mainly engaged in operating forestry planting stock nurseries.

Primary activities

- Forest conservation service
- Forest nursery operation or service
- Forest pest control service (except aerial or wild animal control)
- Forest planting
- Reafforestation service
- Silvicultural service
- Timber plantation maintenance
- Timber tract maintenance
- Tree pruning (forest)
- Tree thinning (forest)

Exclusions/References

Units mainly engaged in

- planting or propagating non-forest nursery stock are included in either Class 0111 Nursery
 Production (Under Cover) or 0112 Nursery Production (Outdoors);
- wild animal pest control are included in Class 0420 Hunting and Trapping;
- aerial pest control services are included in Class 0529 Other Agriculture and Fishing Support Services; and
- forest fire fighting services are included in Class 7713 Fire Protection and Other Emergency Services.

052 AGRICULTURE AND FISHING SUPPORT SERVICES

0521 Cotton Ginning

This class consists of units mainly engaged in ginning cotton.

Primary activities

■ Cotton ginning

0522 Shearing Services

This class consists of units mainly engaged in providing shearing services for sheep, goats and other livestock raised mainly for their hair.

Primary activities

- Alpaca shearing
- Goat shearing
- Sheep shearing

0529 Other Agriculture and Fishing Support Services

This class consists of units mainly engaged in providing agricultural and fishing support services not elsewhere classified.

Subdivision 05 - Agriculture, Forestry and Fishing Support Services Group Class Description

Other Agriculture and Fishing Support Services continued

Primary activities

- Aerial crop spraying or dusting
- Aerial mustering
- Aerial pest control or baiting
- Aerial seeding service
- Aerial topdressing
- Agricultural support service n.e.c.
- Aquaculture support service
- Artificial insemination service
- Crop harvesting
- Dairy herd testing
- Farm irrigation service
- Fertiliser spreading (including aerial)
- Fishing support service
- Fruit or vegetable picking
- Hay or silage baling or pressing
- Livestock dipping
- Livestock drafting or droving
- Seed grading or cleaning
- Wool classing (including reclassing and bulk classing)

Exclusions/References

- providing domestic pet boarding services are included in Class 9539 Other Personal Services n.e.c.; and
- constructing fences or clearing land are included in the appropriate classes of Division E Construction.

The Mining Division includes units that mainly extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include: underground or open cut mining; dredging; quarrying; well operations or evaporation pans; recovery from ore dumps or tailings as well as beneficiation activities (i.e. preparing, including crushing, screening, washing and flotation) and other preparation work customarily performed at the mine site, or as a part of mining activity.

The Mining Division distinguishes two basic activities: mine operation and mining support activities.

Mine operation includes units operating mines, quarries, or oil and gas wells on their own account, or for others on a contract or fee basis, as well as mining sites under development.

Mining support activities include units that perform mining services on a contract or fee basis, and exploration (except geophysical surveying).

Units in the Mining Division are grouped and classified according to the natural resource mined or to be mined. Industries include units that extract natural resources, and/or those that beneficiate the mineral mined. Beneficiation is the process whereby the extracted material is reduced to particles that can be separated into mineral and waste, the former suitable for further processing or direct use. The operations that take place in beneficiation are primarily mechanical, such as grinding, washing and magnetic separation, and centrifugal separation. In contrast, manufacturing operations primarily use chemical and electro-chemical processes, such as electrolysis and distillation.

The products produced by units classified to the Mining Division involve the minimum amount of processing to produce a marketable product. The Mining Division excludes units mainly engaged in refining or smelting of minerals or ores (other than preliminary smelting of gold), or in the manufacture of such products of mineral origin as coke or cement. These units are classified to the Manufacturing Division.

Subdivision 06 - Coal Mining

Group Class Description

060 COAL MINING

0600 Coal Mining

This class consists of units mainly engaged in open-cut or underground mining of black or brown coal.

Primary activities

- Black coal mining
- Brown coal mining
- Lignite mining
- Peat cutting (except horticultural)

Exclusions/References

- extraction of horticultural peat are included in Class 0990 Other Non-Metallic Mineral Mining and Quarrying; and
- peat briquetting, where the peat is purchased and not mined, are included in Class 1709
 Other Petroleum and Coal Product Manufacturing.

Subdivision 07 - Oil and Gas Extraction

Group Class Description

070 OIL AND GAS EXTRACTION

0700 Oil and Gas Extraction

This class consists of units mainly engaged in producing crude oil, natural gas or condensate through the extraction of oil and gas deposits.

Primary activities

- Gas, natural, extraction
- Natural gas extraction
- Oil shale mining
- Petroleum gas extraction

Exclusions/References

- refining heavy and light component crude oil, manufacturing and/or blending materials
 into petroleum fuel, and manufacturing fuel from liquefied petroleum gases are included
 in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing;
- liquefying natural gas are included in Class 1811 Industrial Gas Manufacturing.

Subdivision 08 - Metal Ore Mining

Group Class Description

080 METAL ORE MINING

0801 Iron Ore Mining

This class consists of units mainly engaged in mining iron ore or iron sands. Units primarily engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are classified in this class.

Primary activities

- Iron ore dressing or beneficiating
- Iron ore mining
- Iron sand mining

Exclusions/References

Units mainly engaged in

- operating blast furnaces to produce pig iron from iron ore are included in Class 2110 Iron
 Smelting and Steel Manufacturing; and
- production of direct reduced iron/hot briquetted iron are included in Class 2110 Iron
 Smelting and Steel Manufacturing.

0802 Bauxite Mining

This class consists of units mainly engaged in bauxite mining.

Primary activities

- Aluminium ore mining
- Bauxite mining

Exclusions/References

Units mainly engaged in production of alumina are included in Class 2131 Alumina Production.

0803 Copper Ore Mining

This class consists of units mainly engaged in mining copper ore.

Primary activities

- Copper ore leaching
- Copper ore mining
- Electro won copper production

${\it Exclusions/References}$

Units mainly engaged in custom smelting or refining of copper are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

0804 Gold Ore Mining

This class consists of units mainly engaged in mining gold ore and in beneficiating gold ore, or in the preliminary extraction of gold from ore mined by the same unit by smelting or by extraction of gold from a liquor.

- Alluvial gold mining
- Eluvial gold mining
- Gold bullion production

Subdivision 08 - Metal Ore Mining

Group Class Description

Gold Ore Mining continued

- Gold dredging
- Gold mining
- Gold ore roasting and flotation extraction, including metallurgical hydro-extraction
- Gold washing or sluicing
- Reworking of mullock heaps or tailings for gold

Exclusions/References

Units mainly engaged in custom smelting or refining of gold are included in Class 2139 Other Basic Non-Ferrous Metal Manufacturing.

0805 Mineral Sand Mining

This class consists of units mainly engaged in mining mineral sand (except iron sand).

Primary activities

- Ilmenite sand mining
- Leucoxene sand mining
- Mineral sand mining
- Monazite sand mining
- Rutile sand mining
- Synthetic rutile production
- Zircon sand mining

0806 Nickel Ore Mining

This class consists of units mainly engaged in mining nickel ore.

Primary Activities

Nickel ore mining

0807 Silver-Lead-Zinc Ore Mining

This class consists of units mainly engaged in mining ores of silver, lead or zinc.

Primary activities

- Lead ore mining
- Silver-lead-zinc ore mining
- Silver ore mining
- Zinc ore mining

Exclusions/References

Units mainly engaged in roasting of sulphide concentrate or in smelting or refining of silver lead or zinc are included in Class 2133 Copper, Silver, Lead and Zinc Smelting and Refining.

0809 Other Metal Ore Mining

This class consists of units mainly engaged in mining metallic mineral ore not elsewhere classified.

- Antimony ore mining
- Beryllium ore mining
- Bismuth ore mining

Subdivision 08 - Metal Ore Mining

Group Class Description

Other Metal Ore Mining continued

- Iron pyrite mining
- Manganese ore mining
- Metallic ore mining n.e.c.
- Molybdenite mining
- Platinum group metal mining
- Tantalite mining
- Tin ore mining
- Tungsten ore mining
- Uranium ore mining

Subdivision 09 - Non-Metallic Mineral Mining and Quarrying

Group Class Description

091 CONSTRUCTION MATERIAL MINING

0911 Gravel and Sand Quarrying

This class consists of units mainly engaged in quarrying, washing or screening sand or natural gravel.

Primary activities

- Pebble quarrying
- River gravel quarrying, washing or screening
- Rock, ornamental, gathering
- Sand quarrying, washing or screening

Exclusions/References

Units mainly engaged in

- quarrying, crushing or screening crushed or broken stone are included in Class 0919
 Other Construction Material Mining; and
- quarrying silica for industrial purposes are included in Class 0990 Other Non-Metallic Mineral Mining and Quarrying.

0919 Other Construction Material Mining

This class consists of units mainly engaged in quarrying, crushing or screening crushed or broken stone or in quarrying dimension stone or construction materials not elsewhere classified. This class also includes the quarrying of clay, marble, granite, limestone, slate or dolomite for use as a manufacturing input.

- Aggregate quarrying
- Bentonite quarrying
- Blue metal stone quarrying
- Brick shale quarrying
- Building stone quarrying
- Cement clay quarrying
- Chalk quarrying
- Clay quarrying
- Construction material crushing or screening
- Dimension stone quarrying
- Earth, soil or filling quarrying
- Fullers earth quarrying
- Granite quarrying
- Limestone quarrying
- Marble quarrying
- Road fill quarrying
- Sandstone quarrying
- Slate quarrying
- Stone quarrying
- Tile clay quarrying

099

Subdivision 09 - Non-Metallic Mineral Mining and Quarrying

Group Class Description

Other Construction Material Mining continued

Exclusions/References

Units mainly engaged in

- quarrying river gravel are included in Class 0911 Gravel and Sand Quarrying;
- manufacture, within the same unit, of non-metallic mineral products (such as brick, glass, cement, slate paving, cut and polished ornamental stone) are included in the appropriate classes of Division C Manufacturing; and
- incidental quarrying of earth soil or filling carried out by a contractor at a construction site are included in the appropriate classes of Division E Construction.

OTHER NON-METALLIC MINERAL MINING AND QUARRYING

Other Non-Metallic Mineral Mining and Quarrying 0990

This class consists of units mainly engaged in mining or quarrying non-metallic minerals, except construction materials.

- Abrasives mining
- Alabaster mining
- Alum mining
- Alunite mining
- Barite mining
- Chrysoprase mining
- Diamond mining
- Diatomite mining
- Felspar quarrying
- Flint quarrying
- Fluorspar mining
- Gemstone mining
- Glauconite mining
- Graphite mining
- Green sand mining
- Gypsum mining
- Horticultural peat extraction
- Jade mining
- Kyanite mining
- Lithium mineral mining
- Magnesite mining
- Mica mining
- Mineral pigment mining n.e.c.
- Opal mining
- Phosphate rock mining
- Quartz quarrying n.e.c.
- Salt harvesting
- Silica mining (for industrial purposes)
- Talc quarrying
- Vermiculite mining

Subdivision 09 - Non-Metallic Mineral Mining and Quarrying Group Class Description

Other Non-Metallic Mineral Mining and Quarrying continued

Zeolite mining

Exclusions/References

- cutting peat as a result of the removal of overburden from brown coal mines are included in Class 0600 Coal Mining;
- refining salt are included in Class 1199 Other Food Product Manufacturing n.e.c.; and
- gemstone cutting are included in Class 2591 Jewellery and Silverware Manufacturing

Subdivision 10 - Exploration and Other Mining Support Services

Group Class Description

101 **EXPLORATION**

109

1011 **Petroleum Exploration**

This class consists of units mainly engaged in exploring for crude petroleum and natural gas.

Primary Activities

- Natural gas exploration
- Petroleum exploration

1012 **Mineral Exploration**

This class consists of units mainly engaged in exploring for minerals (except for crude petroleum or natural gas).

Primary activities

Mineral exploration

OTHER MINING SUPPORT SERVICES

1090 **Other Mining Support Services**

This class consists of units mainly engaged in providing mining support services integral to the mining process.

Primary activities

- Cementing oil and gas well castings
- Directional drilling and redrilling
- Mining draining and pumping service
- Oil and gas field support service n.e.c.

Exclusions/References

- carrying out an entire mining operation are classified according to the deposit type;
- providing geological or geophysical surveying services on a contract or fee basis are included in Class 6922 Surveying and Mapping Services;
- providing ore testing, assaying or similar laboratory type services on a contract or fee basis are included in Class 6925 Scientific Testing and Analysis Services;
- providing services incidental to the mining industry, such as catering and transport, are coded to the appropriate industry for that activity;
- undertaking general exploration contracts for particular minerals or in providing related drilling services are included in Class 1012 Mineral Exploration; and
- undertaking mine site preparation and removal of overburden done on a contract or fee basis are included in Class 3212 Site Preparation Services.

The Manufacturing Division includes units mainly engaged in the physical or chemical transformation of materials, substances or components into new products (except agriculture and construction). The materials, substances or components transformed by units in this division are raw materials that are products of agriculture, forestry, fishing and mining, or products of other manufacturing units.

Units in the Manufacturing Division are often described as plants, factories or mills and characteristically use power-driven machines and other materials-handling equipment. However, units that transform materials, substances or components into new products by hand, or in the unit's home, are also included. Activities undertaken by units incidental to their manufacturing activity, such as selling directly to the consumer products manufactured on the same premises from which they are sold, such as bakeries and custom tailors, are also included in the division. If, in addition to self-produced products, other products that are not manufactured by the same unit are also sold, the rules for the treatment of mixed activities have to be applied and units classified according to their predominant activity.

Assembly of the component parts of manufactured products, either self-produced or purchased from other units, is considered manufacturing. For example, assembly of self-manufactured prefabricated components at a construction site is considered manufacturing, as the assembly is incidental to the manufacturing activity. Conversely, when undertaken as a primary activity, the on-site assembly of components manufactured by others is considered to be construction.

The boundaries between the Manufacturing Division and other divisions in ANZSIC can sometimes be unclear. The units in the Manufacturing Division are engaged in the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a 'new product' can be somewhat subjective. As clarification, the following activities are examples of manufacturing activities included in the Manufacturing Division in ANZSIC 2006:

- Milk bottling and pasteurising;
- Both processing and canning or bottling;
- Fresh fish packaging (including oyster shucking, fish filleting);
- Printing and related support activities;
- Ready-mixed concrete production;
- Leather tanning and dressing;
- Grinding of lenses to prescription;
- Wood preserving and treatment;
- Electroplating, plating, metal heat treating, and polishing;
- Fabricating signs and advertising displays;
- Tyre retreading;
- Ship, boat, railway rolling stock and aircraft repair and maintenance; and
- Substantial alteration, renovation or reconstruction of goods such as transport equipment.

There are some other activities that are often considered 'manufacturing', but for ANZSIC, these are classified in another division. These activities include:

- Logging and production of crops or livestock (included in the Agriculture, Forestry and Fishing Division);
- Construction of structures and fabricating operations performed at the site of construction by contractors (included in the Construction Division);
- Publishing and the combined activity of publishing and printing (included in the Information Media and Communications Division); and
- Beneficiation (included in the Mining Division).

The subdivisions in the Manufacturing Division generally reflect distinct production processes related to material inputs, production equipment and employee skills.

Refer to Chapter 5 for a guide to the coding of certain activities such as contract manufacturing.

Subdivision 11 - Food Product Manufacturing

Group Class Description

111 MEAT AND MEAT PRODUCT MANUFACTURING

1111 Meat Processing

This class consists of units mainly engaged in slaughtering animals (except poultry), boning, freezing, preserving or packing meat (except poultry) or canning meat (except poultry, seafood, bacon, ham and corned meat). Units mainly engaged in manufacturing meat from abattoir by-products (except from products of poultry slaughtering) and rendering lard or tallow are also included.

Primary activities

- Abattoir operation (except poultry)
- Animal meat packing and freezing
- Animal oil or fat, unrefined, manufacturing
- Lard or tallow rendering
- Meat extract or essence manufacturing
- Meat manufacturing (except bacon, ham and poultry)
- Meat or bone meal manufacturing (except fish or poultry meal)
- Meat packing (except poultry)
- Meat, canned, manufacturing (except poultry, bacon, ham and corned meat)
- Meat, dehydrated, manufacturing (except poultry)
- Meat, frozen, manufacturing (except poultry)

Exclusions/References

Units mainly engaged in

- slaughtering, dressing, processing and packing poultry are included in Class 1112 Poultry Processing;
- manufacturing or canning cured meats are included in Class 1113 Cured Meat and Smallgoods Manufacturing; and
- manufacturing refined animal oils or fats are included in Class 1150 Oil and Fat Manufacturing.

1112 Poultry Processing

This class consists of units mainly engaged in slaughtering and dressing birds (including poultry and game birds) and/or preparing and processing, boning, chilling, freezing or packaging (including canning) the whole or selected parts of bird carcasses.

Primary activities

- Frozen poultry manufacturing
- Game bird (e.g. pheasant, quail) slaughtering
- Poultry abattoir operation
- Poultry croquette manufacturing
- Poultry meat or bone meal manufacturing
- Poultry meat packing
- Poultry meat processing (including canning)

Exclusions/References

Units mainly engaged in manufacturing poultry-based smallgoods are included in Class 1113 Cured Meat and Smallgoods Manufacturing.

Subdivision 11 - Food Product Manufacturing

Group Class Description

1113 **Cured Meat and Smallgoods Manufacturing**

This class consists of units mainly engaged in manufacturing cured and preserved meats, such as bacon or ham, and in manufacturing smallgoods or prepared meat products not elsewhere classified. Units cure the meat by salting, drying, pickling or smoking.

Primary activities

- Bacon manufacturing
- Corned meat manufacturing (including canned)
- Croquette manufacturing n.e.c.
- Ham, canned, manufacturing
- Meat speciality manufacturing
- Pate manufacturing (except fish)
- Poultry smallgoods manufacturing
- Smallgoods manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing fish pates are included in Class 1120 Seafood Processing; and
- manufacturing croquettes from poultry meat are included in Class 1112 Poultry Processing.

112 SEAFOOD PROCESSING

Seafood Processing 1120

This class consists of units mainly engaged in processing fish or other seafoods. Processes include skinning or shelling, grading, filleting, boning, crumbing, battering and freezing of the seafood. This class also includes units mainly engaged in operating vessels which gather and process fish or other seafoods.

Primary activities

- Crustacean, processed, manufacturing (including cooked and/or frozen) n.e.c.
- Fish cleaning or filleting
- Fish fillet manufacturing
- Fish loaf or cake manufacturing
- Fish paste manufacturing
- Fish pate manufacturing
- Fish, canned, manufacturing
- Fish, dried or smoked, manufacturing
- Mollusc, processed, manufacturing (including shelled)
- Oyster, shelling, freezing or bottling in brine
- Scallop, preserved, manufacturing
- Seafood, canned, manufacturing
- Seafood, preserved, manufacturing
- Whole fin fish freezing

Exclusions/References

Units mainly engaged in gathering fish or other seafoods are included in the appropriate classes of Group 041 Fishing.

Subdivision 11 - Food Product Manufacturing

Group Class Description

113 DAIRY PRODUCT MANUFACTURING

1131 Milk and Cream Processing

This class consists of units mainly engaged in processing raw milk. Processes include pasteurisation of milk and separation to produce milk and cream with varying fat content.

Primary activities

- Cream, pasteurised, manufacturing (except canned)
- Milk, low fat, manufacturing
- Milk, pasteurised, manufacturing
- Skim milk manufacturing
- Standard milk manufacturing
- Ultra heat treatment milk manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing or canning buttermilk, condensed or evaporated milk, flavoured milk or sour cream are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
 and
- manufacturing milk or yoghurt substitutes from non-dairy substances such as soy, are included in Class 1199 Other Food Product Manufacturing n.e.c.

1132 Ice Cream Manufacturing

This class consists of units mainly engaged in manufacturing ice cream or frozen confectionery.

Primary activities

- Confections, frozen manufacturing
- Fruit ice, frozen, manufacturing
- Gelato manufacturing
- Ice cream manufacturing
- Sorbet manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing ice cream mixes or soft serve mixes are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
- manufacturing frozen bakery and pastry desserts are included in Class 1172 Cake and Pastry Manufacturing (Factory based); and
- manufacturing ice cream from non-dairy substances such as soy, are included in Class 1199
 Other Food Product Manufacturing n.e.c.

1133 Cheese and Other Dairy Product Manufacturing

This class consists of units mainly engaged either in manufacturing rennetted or cultured dairy products such as cheese or yoghurt, or in manufacturing other dairy products such as butter, milk powder and condensed or evaporated milk.

- Anhydrous milk fat (butter oil) manufacturing
- Butter manufacturing
- Buttermilk manufacturing

Subdivision 11 - Food Product Manufacturing

Group Class Description

Cheese and Other Dairy Product Manufacturing continued

- Casein manufacturing
- Cheese manufacturing
- Condensed milk manufacturing
- Cream, canned, manufacturing
- Dairy product manufacturing n.e.c.
- Dried ice cream, soft serve or milk shake mix manufacturing
- Evaporated milk manufacturing
- Flavoured milk manufacturing
- Infants' milk-based formula and food manufacturing
- Lactose manufacturing
- Liquid ice cream, soft serve or milk shake mix manufacturing
- Malted milk powder manufacturing
- Milk and coffee mixtures, condensed or concentrated, manufacturing
- Milk powder manufacturing
- Sour cream manufacturing
- Whey or whey powder manufacturing
- Yoghurt manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing processed milk or cream are included in Class 1131 Milk and Cream Processing; and
- manufacturing ice cream and other frozen confections are included in Class 1132 Ice Cream Manufacturing.

FRUIT AND VEGETABLE PROCESSING 114

1140 Fruit and Vegetable Processing

This class consists of units mainly engaged in manufacturing canned, bottled, preserved, quick frozen or dried fruit (except sun-dried) and vegetable products. Also included are units mainly engaged in manufacturing dehydrated vegetable products, soups, sauces, pickles and mixed meat and vegetable products.

- Baby food, canned or bottled, manufacturing (except milk based)
- Baked bean manufacturing
- Bean/legume, dried or canned, manufacturing
- Chutney or relish manufacturing
- Coconut, desiccated, manufacturing
- Fruit dehydrating or drying (except sun drying) manufacturing
- Fruit juice, 100 percent pure or concentrated, manufacturing
- Fruit pulp, puree or spread manufacturing
- Fruit salad manufacturing
- Fruit, frozen, manufacturing
- Fruit, preserved, manufacturing (including canned or bottled)
- Grape crushing
- Jam manufacturing (including conserves, jellies or fruit spreads)

Subdivision 11 - Food Product Manufacturing

Group Class Description

Fruit and Vegetable Processing continued

- Mixed meat and vegetable manufacturing
- Rice preparation, canned, manufacturing
- Sauce manufacturing (except Worcestershire sauce)
- Spaghetti, canned, manufacturing
- Vegetable juice or soup manufacturing
- Vegetable salad manufacturing
- Vegetable soup manufacturing
- Vegetable, frozen, manufacturing
- Vegetable, preserved, manufacturing (including canned, dehydrated, dried or quick frozen)
- Vinegar manufacturing (except wine vinegar)

Exclusions/References

Units mainly engaged in

- manufacturing potato crisps or corn chips are included in Class 1191 Potato, Corn and Other Crisp Manufacturing;
- manufacturing fruit drinks, less than 100 percent pure or concentrated, are included in Class 1211 Soft Drink, Cordial and Syrup Manufacturing;
- manufacturing wine vinegar are included in Class 1214 Wine and Other Alcoholic Beverage Manufacturing;
- manufacturing Worcestershire sauce are included in Class 1199 Other Food Product Manufacturing n.e.c.;
- packing fresh fruit are included in 7320 Packaging Services;
- manufacturing milk-based infant formula and food are included in Class 1133 Cheese and Other Dairy Product Manufacturing; and
- sun drying fruit are included in the appropriate classes of Group 013 Fruit and Tree Nut Growing.

115 OIL AND FAT MANUFACTURING

1150 Oil and Fat Manufacturing

This class consists of units mainly engaged in manufacturing crude vegetable or marine animal oil, fat, cake or meal, margarine, compound cooking oil or fat, blended table or salad oil, or refined or hydrogenated oil or fat not elsewhere classified. Units mainly engaged in manufacturing refined animal oil are also included in this class.

- Animal oil, refined, manufacturing
- Cotton seed oil manufacturing
- Deodorised vegetable oil manufacturing
- Edible oil or fat, blended, manufacturing
- Fish or other marine animal oil or meal manufacturing
- Lard, refined, manufacturing
- Margarine manufacturing
- Olive oil manufacturing
- Tallow, refined, manufacturing

Subdivision 11 - Food Product Manufacturing

Group Class Description

116

Oil and Fat Manufacturing continued

■ Vegetable oil, meal or cake manufacturing

Exclusions/References

Units mainly engaged in

- rendering lard or tallow are included in Class 1111 Meat Processing; and
- distilling or refining essential oils are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.

GRAIN MILL AND CEREAL PRODUCT MANUFACTURING

1161 **Grain Mill Product Manufacturing**

This class consists of units mainly engaged in milling flour or meal intended for human consumption from grains, vegetables or plants. Processes include blending and cleaning the grain, treating it with heat and moisture and then passing it through a succession of rollers to produce a variety of flour grades, from coarsely to finely ground products.

Primary activities

- Arrowroot manufacturing
- Baking powder manufacturing
- Barley malt manufacturing
- Barley meal or flour manufacturing
- Cornflour manufacturing
- Cornmeal manufacturing
- Dextrin manufacturing
- Dextrose manufacturing (except prepared)
- Glucose manufacturing
- Gluten manufacturing
- Malt extract manufacturing
- Malt manufacturing
- Pollard manufacturing (from wheat, barley or rye)
- Rice flour, meal or offal manufacturing
- Rice manufacturing (including parboiled)
- Rice starch manufacturing
- Rye flour, meal or offal manufacturing
- Sago manufacturing
- Self-raising flour manufacturing
- Semolina manufacturing
- Starch manufacturing
- Tapioca manufacturing
- Unpopped corn manufacturing (for popcorn)
- Wheat germ manufacturing
- Wheaten bran manufacturing
- Wheaten flour manufacturing
- Wheaten malt manufacturing
- Wheatmeal manufacturing

Exclusions/References

Subdivision 11 - Food Product Manufacturing

Group Class Description

Grain Mill Product Manufacturing continued

- manufacturing prepared cereal breakfast food are included in Class 1162 Cereal, Pasta and Baking Mix Manufacturing;
- manufacturing grain offal, crushed grain or cereals for animal or bird feed and fodder are included in Class 1192 Prepared Animal and Bird Feed Manufacturing;
- repacking and wholesaling flour or cereal foods are included in Class 3609 Other Grocery
 Wholesaling; and
- manufacturing malted milk-based powder and mixtures are included in Class 1133 Cheese and Other Dairy Product Manufacturing.

1162 Cereal, Pasta and Baking Mix Manufacturing

This class consists of units mainly engaged in manufacturing prepared cereal foods (including oatmeal), fresh and dried pasta, and prepared baking mixes.

Primary activities

- Baking mix, prepared, manufacturing
- Bread mix, dry, manufacturing
- Cake mix manufacturing
- Cereal food manufacturing n.e.c.
- Coatings made from cereal food (except biscuit or breadcrumb) manufacturing
- Custard powder manufacturing
- Dessert, dried prepared, manufacturing
- Noodle manufacturing
- Oatmeal manufacturing
- Oats, hulled or shelled, manufacturing
- Oats, kilned or unkilned, manufacturing
- Pasta, fresh or dried, manufacturing
- Pastry mix manufacturing
- Prepared breakfast cereal manufacturing

Exclusions/References

Units mainly engaged in

- milling flour from grains, vegetables and plants are included in Class 1161 Grain Mill
 Product Manufacturing;
- manufacturing fresh or frozen bread dough are included in Class 1171 Bread Manufacturing (Factory based);
- manufacturing frozen pastry products are included in Class 1172 Cake and Pastry Manufacturing (Factory based); and
- manufacturing grain offal, crushed grain or cereals for animal or bird feed and fodder are included in Class 1192 Prepared Animal and Bird Feed Manufacturing.

117 BAKERY PRODUCT MANUFACTURING

1171 Bread Manufacturing (Factory based)

This class consists of units mainly engaged in manufacturing leavened and unleavened bread from factory based premises. Units mainly engaged in manufacturing bread dough (either fresh or frozen), breadcrumbs, or baking bread from home are also included.

Subdivision 11 - Food Product Manufacturing

Group Class Description

Bread Manufacturing (Factory based) continued

Primary activities

- Bagel manufacturing (factory based)
- Bread bakery operation (factory based)
- Bread dough, frozen, manufacturing (factory based)
- Bread roll manufacturing (factory based)
- Bread, leavened or unleavened, manufacturing (factory based)
- Breadcrumb manufacturing (factory based)
- English muffin manufacturing (factory based)
- Fruit loaf manufacturing (factory based)
- Panini manufacturing (factory based)
- Pita bread manufacturing (factory based)

Exclusions/References

Units mainly engaged in

- manufacturing cakes and pastries from factory based premises are included in Class 1172 Cake and Pastry Manufacturing (Factory based);
- manufacturing bread and selling directly to consumers from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing bakery products not manufactured on the same premises are included in Class 4129 Other Specialised Food Retailing.

Cake and Pastry Manufacturing (Factory based) 1172

This class consists of units mainly engaged in manufacturing cakes, pastries, pies or similar bakery products (including frozen bakery products) from either factory based premises or home. Also included are units mainly engaged in finishing cakes (such as adding icing or jam).

Primary activities

- Cake icing or decorating (factory based)
- Cake or pastry-based pudding and dessert manufacturing (factory based)
- Cake or pastry-based slice manufacturing (factory based)
- Cake or pastry manufacturing (factory based)
- Cake or pastry, frozen, manufacturing (factory based)
- Crumpet manufacturing (factory based)
- Doughnut manufacturing (factory based)
- Pastry manufacturing (includes frozen dough; factory based)
- Pie manufacturing (including meat, fruit or vegetable pies; factory based)

Exclusions/References

- manufacturing cake mixes are included in Class 1162 Cereal, Pasta and Baking Mix Manufacturing;
- manufacturing and selling directly to consumers cakes or pastries manufactured on the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing bakery products (not manufactured on the same premises) are included in Class 4129 Other Specialised Food Retailing.

Subdivision 11 - Food Product Manufacturing

Group Class Description

1173 Biscuit Manufacturing (Factory based)

This class consists of units mainly engaged in manufacturing biscuits from either factory based premises or home.

Primary activities

- Biscuit dough manufacturing (factory based)
- Biscuit manufacturing (except pet food biscuits; factory based)
- Ice cream cone or wafer manufacturing (factory based)

Exclusions/References

Units mainly engaged in

- manufacturing pet food biscuits are included in Class 1192 Prepared Animal and Bird Feed Manufacturing;
- manufacturing and selling directly to consumers biscuits manufactured on the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory-based); and
- retailing bakery products (not manufactured on the same premises) are included in Class
 4129 Other Specialised Food Retailing.

1174 Bakery Product Manufacturing (Non-factory based)

This class consists of units mainly engaged in manufacturing and selling directly to consumers from the same premises, bread and other bakery products.

Primary activities

- Manufacturing and selling bread from the same premises (non-factory based)
- Manufacturing and selling other bakery products from the same premises (non-factory based)

Exclusions/References

Units mainly engaged in

- manufacturing bread from factory based premises are included in Class 1171 Bread Manufacturing (Factory based);
- manufacturing cakes and pastries from factory based premises are included in Class 1172
 Cake and Pastry Manufacturing (Factory based);
- manufacturing biscuits from factory-based premises are included in Class 1173 Biscuit
 Manufacturing (Factory based); and
- retailing bakery products (not manufactured on the same premises) are included in Class
 4129 Other Specialised Food Retailing.

118 SUGAR AND CONFECTIONERY MANUFACTURING

1181 Sugar Manufacturing

This class consists of units mainly engaged in manufacturing raw or refined sugar or molasses from sugar cane, raw cane sugar or sugar beet.

- Brown sugar manufacturing
- Cane syrup manufacturing
- Caster sugar manufacturing
- Icing sugar manufacturing

Subdivision 11 - Food Product Manufacturing

Group Class Description

Sugar Manufacturing continued

- Molasses manufacturing
- Sugar manufacturing
- Treacle manufacturing

1182 **Confectionery Manufacturing**

This class consists of units mainly engaged in manufacturing confectionery, chocolate or cocoa products, with or without sugar.

Primary activities

- Chewing gum manufacturing
- Chocolate manufacturing
- Cocoa product manufacturing
- Confectionery manufacturing
- Crystallised or glace fruit manufacturing
- Drinking chocolate manufacturing
- Licorice manufacturing
- Marshmallow manufacturing
- Marzipan manufacturing
- Nut, candied, manufacturing
- Popcorn, candied, manufacturing

OTHER FOOD PRODUCT MANUFACTURING 119

1191 Potato, Corn and Other Crisp Manufacturing

This class consists of units mainly engaged in manufacturing potato crisps, corn chips and other crisps.

Primary activities

- Corn chip manufacturing
- Crisp manufacturing
- Potato crisp manufacturing
- Taco, tortilla or tostada shell manufacturing

1192 Prepared Animal and Bird Feed Manufacturing

This class consists of units mainly engaged in manufacturing prepared animal or bird feed, including cereal meal, grain offal or crushed grain for use as animal fodder (from whole grain, except from rice or rye). Units may manufacture canned, chilled or dried animal or bird feed or treats, including pet milk.

- Animal feed, prepared, manufacturing (except uncanned meat or bone meal or protein-enriched skim milk powder)
- Animal food, canned, manufacturing
- Bird feed manufacturing
- Cattle lick manufacturing
- Cereal meal manufacturing (for fodder, except from rice or rye)
- Chaff manufacturing
- Crushed grain manufacturing (including mixed; for fodder)
- Dehydrated lucerne manufacturing

Subdivision 11 - Food Product Manufacturing

Group Class Description

Prepared Animal and Bird Feed Manufacturing continued

- Dog and cat biscuit manufacturing
- Fodder, prepared, manufacturing
- Grain offal manufacturing (for fodder; except from rice or rye)
- Lucerne cube manufacturing
- Lucerne meal manufacturing
- Pet food, canned, manufacturing
- Poultry feed, prepared, manufacturing
- Sheep lick manufacturing

Exclusions/References

Units mainly engaged in

- slaughtering animals for pet food are included in Class 1111 Meat Processing; and
- manufacturing rice or rye, meal or offal for use as fodder are included in Class 1161 Grain
 Mill Product Manufacturing.

1199 Other Food Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing other food products not elsewhere classified. Included in this class are units mainly engaged in manufacturing coffee and tea, food flavourings, seasonings and colourings, frozen pre-prepared meals and health supplements.

- Coffee manufacturing
- Colouring, food, manufacturing
- Dessert mix, liquid, manufacturing
- Egg pulping or drying
- Flavoured water pack manufacturing (for freezing into flavoured ice)
- Food dressing manufacturing
- Food flavouring manufacturing
- Food manufacturing n.e.c.
- Gelatine manufacturing
- Ginger product manufacturing (except confectionery)
- Health supplement manufacturing
- Herb, processed, manufacturing
- Honey, blended, manufacturing
- Hop extract, concentrated, manufacturing
- Jelly crystal manufacturing
- Pre-prepared meal, frozen, manufacturing
- Rice preparation manufacturing n.e.c.
- Salt, cooking or table, manufacturing
- Savoury speciality manufacturing
- Seasoning, food, manufacturing
- Soya bean concentrate, isolate or textured protein manufacturing
- Spice manufacturing
- Tea blending

Subdivision 11 – Food Product Manufacturing

Group Class Description

Other Food Product Manufacturing n.e.c. continued

- Tea manufacturing
- Worcestershire sauce manufacturing
- Yeast or yeast extract manufacturing

Exclusions/References

- manufacturing salt for industrial purposes are included in Class 1813 Basic Inorganic
 Chemical Manufacturing; and
- providing catering services are included in Class 4513 Catering Services.

Subdivision 12 - Beverage and Tobacco Product Manufacturing Group Class Description

121 BEVERAGE MANUFACTURING

1211 Soft Drink, Cordial and Syrup Manufacturing

This class consists of units mainly engaged in manufacturing aerated or carbonated soft drinks, mineral or purified waters, fruit drinks (less than 100 percent pure juice), concentrated cordials, syrups or non-alcoholic brewed beer or cider.

Primary activities

- Carbonated water or cordial manufacturing
- Cider, non-alcoholic, manufacturing
- Cordial manufacturing
- Energy drink manufacturing
- Fruit drink, less than 100 percent pure juice, manufacturing
- Ginger beer, non-alcoholic, manufacturing
- Ice manufacturing (except dry ice)
- Mineral water manufacturing
- Powder flavour manufacturing (for soft drinks)
- Purified water manufacturing
- Soda water manufacturing
- Soft drink manufacturing
- Syrup, chocolate, caramel or vanilla, manufacturing
- Syrup, fruit, manufacturing
- Tonic water manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing flavoured milk are included in Class 1133 Cheese and Other Dairy Product Manufacturing;
- manufacturing fruit purees, or 100 percent fruit juice drinks or concentrates, are included in Class 1140 Fruit and Vegetable Processing;
- manufacturing dry ice are included in Class 1811 Industrial Gas Manufacturing; and
- bottling soft drink or cordial on a fee or contract basis are included in Class 7320 Packaging Services.

1212 **Beer Manufacturing**

This class consists of units mainly engaged in manufacturing beer, ale, stout or porter.

Primary activities

■ Beer manufacturing (except non-alcoholic beer)

Exclusions/References

Units mainly engaged in

- manufacturing malt or malt extract (including homebrew malt mixtures) are included in Class 1161 Grain Mill Product Manufacturing; and
- bottling beer on a fee or contract basis are included in Class 7320 Packaging Services.

1213 **Spirit Manufacturing**

This class consists of units mainly engaged in the fermentation, distillation or blending of fortified spirits for human consumption.

Subdivision 12 - Beverage and Tobacco Product Manufacturing Group Class Description

Spirit Manufacturing continued

Primary activities

- Brandy manufacturing
- Fortified spirit manufacturing
- Liqueur manufacturing
- Spirit-based mixed drink manufacturing
- Potable spirit manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing ethyl alcohol not fit for human consumption are included in Class 1812 Basic Organic Chemical Manufacturing; and
- bottling (but not blending) spirits on a fee or contract basis are included in Class 7320 Packaging Services.

1214 Wine and Other Alcoholic Beverage Manufacturing

This class consists of units mainly engaged in manufacturing or blending wine, fermented cider or wine vinegar, or alcoholic beverages not elsewhere classified. The class also includes units that grow grapes and manufacture the wine at the same unit.

Primary activities

- Beverage n.e.c., alcoholic, manufacturing
- Carbonated wine manufacturing
- Cider, alcoholic, manufacturing
- Fortified wine manufacturing
- Mead manufacturing
- Perry, alcoholic, manufacturing
- Sherry manufacturing
- Sparkling wine manufacturing
- Wine-based fruit drink 'cooler' manufacturing
- Wine manufacturing
- Wine vinegar manufacturing
- Unfortified wine manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing non-alcoholic grape juice or drink are included in Class 1211 Soft Drink, Cordial and Syrup Manufacturing;
- growing grapes only are included in Class 0131 Grape Growing; and
- bottling (but not blending) wine and other alcoholic beverages on a fee or contract basis are included in Class 7320 Packaging Services.

122 CIGARETTE AND TOBACCO PRODUCT MANUFACTURING

1220 **Cigarette and Tobacco Product Manufacturing**

This class consists of units mainly engaged in manufacturing cigarettes, cigars, smoking or chewing tobacco, snuff or in redrying tobacco leaf.

Primary activities

Chewing tobacco manufacturing

Subdivision 12 - Beverage and Tobacco Product Manufacturing Group Class Description

Cigarette and Tobacco Product Manufacturing continued

- Cigar manufacturing
- Cigarette manufacturing
- Pipe tobacco manufacturing
- Snuff manufacturing
- Tobacco leaf redrying
- Tobacco manufacturing

Exclusions/References

Units mainly engaged in drying (except redrying) tobacco leaf are included in Class 0159 Other Crop Growing n.e.c.

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

131 TEXTILE MANUFACTURING

1311 **Wool Scouring**

This class consists of units mainly engaged in scouring, carbonising, carding or combing of wool or in manufacturing unspun wool tops.

Primary activities

- Lanolin manufacturing
- Noil, wool, manufacturing
- Scoured wool manufacturing
- Slag wool manufacturing
- Tops, unspun wool, manufacturing
- Wool grease manufacturing
- Wool wax manufacturing
- Wool, carded or combed, manufacturing

Exclusions/References

Units mainly engaged in manufacturing fellmongered or slipe wool are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

1312 **Natural Textile Manufacturing**

This class consists of units mainly engaged in spinning yarns or weaving fabrics wholly or predominantly made of natural fibres such as cotton or wool. Also included are units mainly engaged in manufacturing yarns or woven fabrics wholly or predominantly made from flax or silk.

Primary activities

- Cotton sewing thread manufacturing
- Tow manufacturing (from flax, hemp or jute)
- Tyre cord yarn or fabric, cotton, manufacturing
- Woven fabric, cotton, manufacturing
- Woven fabric, woollen or worsted wool, manufacturing
- Yarn, cotton, flax or silk, manufacturing
- Yarn, woollen, manufacturing

Exclusions/References

Units mainly engaged in

- ginning cotton are included in Class 0521 Cotton Ginning;
- manufacturing textile furnishings or curtains from fabrics manufactured at the same unit are included in Class 1333 Cut and Sewn Textile Product Manufacturing; and
- manufacturing textile floor coverings are included in Class 1331 Textile Floor Covering Manufacturing.

1313 **Synthetic Textile Manufacturing**

This class consists of units mainly engaged in spinning yarns or weaving fabrics wholly or predominately made of synthetic fibres.

- Fabric, woven, manufacturing (elastic or elastomeric)
- Fabric, woven, manufacturing (predominantly of synthetic fibre)

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Synthetic Textile Manufacturing continued

- Fibreglass fabric manufacturing
- Lacing, woven, manufacturing
- Tyre cord yarn or fabric, synthetic fibre, manufacturing
- Yarn, elastic or elastomeric, manufacturing
- Yarn, synthetic fibre, manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing synthetic or artificial fibres (including tow and staple) are included in Class 1829 Other Basic Polymer Manufacturing;
- manufacturing textile furnishings or curtains from fabrics manufactured at the same unit are included in Class 1333 Cut and Sewn Textile Product Manufacturing; and
- manufacturing textile floor coverings are included in Class 1331 Textile Floor Covering Manufacturing.

LEATHER TANNING, FUR DRESSING AND LEATHER PRODUCT MANUFACTURING

1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing

This class consists of units mainly engaged in the production of fellmongered wool, pelt or slipe wool; and in tanning, currying, dressing, finishing, dyeing, embossing or japanning leather, animal skins or fur. Units mainly engaged in manufacturing products (except clothing and footwear) such as suitcases, handbags, wallets, saddlery or harnesses of leather or leather substitutes are also included.

Primary activities

- Bag, leather or leather substitute, manufacturing
- Bleaching and currying fur
- Currying hides
- Embossing hides and skins
- Fellmongery operation
- Finishing hides and skins
- Fur rug manufacturing
- Fur skin dressing or dyeing
- Handbag manufacturing (including metal mesh handbags)
- Harness manufacturing
- Japanning hides and skins
- Leather or leather substitute goods manufacturing n.e.c.
- Leather packing, industrial, manufacturing
- Machine belting, leather or leather substitute, manufacturing
- Pelt finishing and tanning
- Pulling sheep and lamb skin
- Saddle manufacturing
- Scraping fur and pelt
- Seat cover, sheepskin, manufacturing
- Slipe wool manufacturing
- Suitcase manufacturing (including canvas)
- Tanning hides and skins

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Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Leather Tanning, Fur Dressing and Leather Product Manufacturing continued

- Toy, leather, manufacturing
- Wallet manufacturing (including metal mesh wallets)

Exclusions/References

Units mainly engaged in

- manufacturing textile or canvas bags for packaging are included in Class 1333 Cut and Sewn Textile Product Manufacturing;
- manufacturing leather belts or gloves, or fur or leather clothing are included in Class 1351 Clothing Manufacturing; and
- manufacturing leather footwear are included in Class 1352 Footwear Manufacturing.

TEXTILE PRODUCT MANUFACTURING 133

1331 **Textile Floor Covering Manufacturing**

This class consists of units mainly engaged in manufacturing carpets, rugs or other textile floor coverings from natural or synthetic fibres, using weaving and tufting processes. This class also includes units mainly engaged in manufacturing mats or matting of jute or twisted rags.

Primary activities

- Carpet manufacturing
- Carpet tile manufacturing
- Floor covering, textile, manufacturing n.e.c.
- Floor rug, textile, manufacturing
- Hard fibre floor covering manufacturing (including sisal, coir and grass mat manufacturing)
- Jute matting manufacturing

Exclusions/References

Units mainly engaged in manufacturing rubber floor coverings or underlays are included in Class 1920 Natural Rubber Product Manufacturing.

1332 Rope, Cordage and Twine Manufacturing

This class consists of units mainly engaged in manufacturing rope, cordage, twine, net or related products from natural or synthetic fibres.

Primary activities

- Cable manufacturing (from natural or synthetic fibres)
- Cord manufacturing (except wire rope or tyre cord)
- Cordage manufacturing
- Fish net manufacturing
- Net manufacturing n.e.c.
- Netting, textile, manufacturing
- Rope manufacturing (except wire rope)
- String manufacturing
- Twine manufacturing

Exclusions/References

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Rope, Cordage and Twine Manufacturing continued

- manufacturing tyre cord yarns or fabrics of synthetic fibres are included in Class 1313
 Synthetic Textile Manufacturing;
- manufacturing tyre cord yarns or fabrics of cotton are included in Class 1312 Natural
 Textile Manufacturing; and
- manufacturing wire ropes or cables are included in Class 2291 Spring and Wire Product Manufacturing.

1333 Cut and Sewn Textile Product Manufacturing

This class consists of units mainly engaged in manufacturing textile products (except apparel) from natural or synthetic fabric, primarily by cutting and sewing. Also included are units mainly engaged in manufacturing cut and sewn textile products from fabrics woven at the same unit.

Primary activities

- Animal blanket/cover manufacturing
- Awning, textile, manufacturing
- Bag or sack, textile or canvas, manufacturing (for packaging)
- Bed linen manufacturing
- Blind, textile, manufacturing (including plastic coated)
- Canvas goods manufacturing n.e.c.
- Cotton textile furnishing manufacturing
- Curtain manufacturing
- Cushion manufacturing (except rubber)
- Flag or banner, manufacturing
- Hose, canvas, manufacturing
- Life jacket manufacturing
- Motor vehicle cover manufacturing
- Parachute manufacturing
- Pillow manufacturing (except rubber)
- Sail manufacturing
- Seat cover, textile, manufacturing (except sheepskin)
- Sleeping bag manufacturing
- Soft furnishing manufacturing
- Synthetic fibre textile furnishing manufacturing
- Tent manufacturing (except oxygen tents or toy tents)
- Textile furnishing manufacturing n.e.c.
- Woollen textile furnishing manufacturing

Exclusions/References

- manufacturing canvas suitcases, trunks or similar containers, or sheepskin seat covers are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing;
- manufacturing electric blankets are included in Class 2449 Other Domestic Appliance
 Manufacturing;
- manufacturing seat belts are included in Class 2319 Other Motor Vehicle Parts Manufacturing;
- manufacturing rubber pillows or cushions are included in Class 1920 Natural Rubber Product Manufacturing; and

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Cut and Sewn Textile Product Manufacturing continued

• installing curtains are included in Class 3239 Other Building Installation Services

1334 **Textile Finishing and Other Textile Product Manufacturing**

This class consists of units mainly engaged in finishing textile products, using processes such as automated embroidery, bleaching, dyeing, printing (except screen printing) or pleating on a fee or commission basis. This class also includes units mainly engaged in manufacturing felt, felt products (except clothing) or other textile products not elsewhere classified.

Primary activities

- Badge, woven, manufacturing
- Binding, textile, manufacturing
- Embroidered apparel manufacturing
- Embroidered fabric manufacturing
- Felt manufacturing
- Label, printed cloth, manufacturing
- Label, woven cloth, manufacturing
- Textile dyeing
- Textile fabric coating
- Textile printing (except screen printing)
- Textile product manufacturing n.e.c.
- Underfelt manufacturing

Exclusions/References

Units mainly engaged in

- screen printing and heat transfer onto clothing or fabric are included in Class 1611 Printing; and
- manufacturing felt clothing are included in Class 1351 Clothing Manufacturing.

KNITTED PRODUCT MANUFACTURING 134

1340 **Knitted Product Manufacturing**

This class consists of units mainly engaged in manufacturing knitted or crocheted fabrics or knitted clothing, including hosiery, cardigans, jackets, pullovers or similar garments.

- Clothing, knitted, manufacturing
- Crocheted fabric manufacturing
- Custom knitting of pullovers or cardigans
- Hosiery manufacturing
- Jacket, knitted, manufacturing
- Jersey, knitted, manufacturing
- Knitted fabric manufacturing
- Panty hose manufacturing
- Sock manufacturing
- Stocking manufacturing
- Tights manufacturing

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Knitted Product Manufacturing continued

Exclusions/References

Units mainly engaged in manufacturing clothing of woven or other fabrics (except knitted) are included in Class 1351 Clothing Manufacturing.

135 CLOTHING AND FOOTWEAR MANUFACTURING

1351 Clothing Manufacturing

This class consists of units mainly engaged in manufacturing clothing (except knitted clothing). Included are units manufacturing outerwear, underwear, sleepwear, infant clothing, headwear, fur or leather clothing and clothing accessories. This class also includes units mainly engaged in providing clothing trade services such as hem stitching, basque knitting or buttonholing.

Primary activities

- Belt manufacturing (for clothing)
- Clothing accessory manufacturing n.e.c.
- Clothing manufacturing n.e.c.
- Clothing, fur, manufacturing
- Clothing, leather, manufacturing
- Clothing, plastic or rubber, manufacturing
- Glove manufacturing (except rubber)
- Handkerchief manufacturing
- Hat and cap manufacturing
- Headwear manufacturing
- Helmet, fabric or leather, manufacturing
- Infants' clothing manufacturing
- Jeans manufacturing
- Laces manufacturing
- Men's and boys' wear manufacturing
- Outerwear manufacturing
- Sleepwear manufacturing
- Swimwear manufacturing
- Tie manufacturing
- Underwear manufacturing
- Uniform manufacturing
- Waterproof clothing manufacturing
- Wetsuit manufacturing
- Women's and girls' wear manufacturing
- Workwear manufacturing

Exclusions/References

- manufacturing hosiery, knitted clothing, knitted cardigans or pullovers, or other knitted clothing are included in Class 1340 Knitted Product Manufacturing;
- manufacturing bicycle helmets are included in Class 1913 Polymer Foam Product Manufacturing;
- manufacturing rubber gloves are included in Class 1920 Natural Rubber Product Manufacturing;

Subdivision 13 - Textile, Leather, Clothing and Footwear Manufacturing Group Class Description

Clothing Manufacturing continued

and manufacturing leather handbags are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

1352 **Footwear Manufacturing**

This class consists of units mainly engaged in manufacturing footwear or footwear components such as uppers and upper parts, and outer and inner soles and heels.

Primary activities

- Boot manufacturing
- Footwear component manufacturing
- Footwear manufacturing (including safety or protective footwear)
- Orthopaedic shoe manufacturing (excluding orthopaedic extension footwear)
- Sandal manufacturing
- Shoe manufacturing
- Slipper manufacturing

Exclusions/References

Units mainly engaged in manufacturing orthopaedic extension footwear are included in Class 2412 Medical and Surgical Equipment Manufacturing

Subdivision 14 - Wood Product Manufacturing

Group Class Description

141 LOG SAWMILLING AND TIMBER DRESSING

1411 Log Sawmilling

This class consists of units mainly engaged in manufacturing rough sawn timber, and boards.

Primary activities

- Log sawmilling
- Rough sawn timber manufacturing
- Shook manufacturing (for containers)

Exclusions/References

Units mainly engaged in

- hewing or rough shaping timber or cutting firewood in forests are included in Class 0302
 Logging;
- manufacturing softwood or hardwood wood chips are included in Class 1412 Wood Chipping; and
- kiln drying, seasoning or chemically preserving timber (except chemical preservation of logs sawn at the same unit) are included in Class 1413 Timber Resawing and Dressing.

1412 Wood Chipping

This class consists of units mainly engaged in manufacturing softwood or hardwood wood chips.

Primary activities

- Hardwood wood chip manufacturing
- Softwood wood chip manufacturing

1413 Timber Resawing and Dressing

This class consists of units mainly engaged in resawing or dressing timber, timber boards and mouldings. Dressing timber includes seasoning (kiln or air drying) or chemical preservation.

Primary activities

- Air-drying timber
- Building timber manufacturing
- Chemically preserving timber (except chemical preservation of logs sawn at the same unit)
- Dressed timber or moulding manufacturing
- Kiln drying timber
- Seasoning timber
- Wooden flooring manufacturing (solid timber only)

Exclusions/References

- manufacturing wooden structural fittings (including kitchen fittings) or components such
 as doors, windows and other wooden framing are included in Class 1492 Wooden
 Structural Fitting and Component Manufacturing;
- manufacturing veneers or plywood are included in Class 1493 Veneer and Plywood Manufacturing; and
- manufacturing reconstituted wood products are included in Class 1494 Reconstituted Wood Product Manufacturing.

Subdivision 14 - Wood Product Manufacturing

Group Class Description

149 OTHER WOOD PRODUCT MANUFACTURING

1491 **Prefabricated Wooden Building Manufacturing**

This class consists of units mainly engaged in manufacturing wooden prefabricated buildings.

Primary activities

- Building, prefabricated wood, manufacturing
- Bus shelter, prefabricated wood, manufacturing
- Carport, prefabricated wood, manufacturing
- Conservatory, prefabricated wood, manufacturing
- Garage, prefabricated wood, manufacturing
- Gazebo, prefabricated wood, manufacturing
- Kit set home, prefabricated wood, manufacturing
- Shed, prefabricated wood, manufacturing

1492 **Wooden Structural Fitting and Component Manufacturing**

This class consists of units mainly engaged in manufacturing wooden structural fittings and components such as roof trusses, doors, wood-framed doors, wall and window frames, shop fronts and joinery (including kitchen fittings) for buildings.

Primary activities

- Finger-jointing manufacturing
- Roof truss, wooden, manufacturing
- Wood or wood-framed door manufacturing
- Wood-framed window manufacturing
- Wooden kitchen cabinet manufacturing
- Wooden structural component/fitting manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing corestock are included in Class 1494 Reconstituted Wood Product Manufacturing;
- manufacturing dressed timber, mouldings or floorboards are included in Class 1413 Timber Resawing and Dressing;
- manufacturing wooden furniture (except custom-made built-in furniture) are included in Class 2511 Wooden Furniture and Upholstered Seat Manufacturing;
- assembling or installing wooden structural fittings manufactured by other units are included in Class 3242 Carpentry Services; and
- on-site fabrication of built-in furniture or other joinery are included in Class 3242 Carpentry Services.

1493 Veneer and Plywood Manufacturing

This class consists of units mainly engaged in manufacturing veneers and plywood.

- Core, plywood or veneer, manufacturing
- Glue laminated lumber (Glulam) manufacturing
- Laminated veneer lumber (LVL) manufacturing
- Plywood manufacturing
- Veneer manufacturing

Subdivision 14 - Wood Product Manufacturing

Group Class Description

1494 Reconstituted Wood Product Manufacturing

This class consists of units mainly engaged in manufacturing wood boards and sheets from reconstituted wood fibres such as wood chips, sawdust, wood shavings, slabwood or off-cuts. Also included are units that manufacture laminations of timber and non-timber materials (including decorative plastic laminates on boards or other substrates).

Primary activities

- Chip board manufacturing
- Corestock manufacturing
- Fibreboard manufacturing
- Hardboard manufacturing
- Laminations of timber and non-timber materials manufacturing
- Medium density fibreboard (MDF) manufacturing
- Oriented strand board (OSB) manufacturing
- Particleboard manufacturing

1499 Other Wood Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing wood products not elsewhere classified, including wicker ware, cork, bamboo or cane products (excluding furniture).

Primary activities

- Container, wooden, manufacturing
- Ornamental woodwork manufacturing
- Pallet (wooden) manufacturing
- Picture or mirror frame, wooden, manufacturing
- Tool handle, wooden, manufacturing
- Trellis, wooden, manufacturing
- Wood product manufacturing n.e.c.
- Wood turning

Exclusions/References

- manufacturing shooks for containers are included in Class 1411 Log Sawmilling;
- manufacturing wooden, wicker, bamboo or cane furniture are included in the appropriate classes of Group 251 Furniture Manufacturing; and
- manufacturing wooden toys and sporting goods are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing.

Subdivision 15 - Pulp, Paper and Converted Paper Product Manufacturing Group Class Description

151 PULP, PAPER AND PAPERBOARD MANUFACTURING

1510 Pulp, Paper and Paperboard Manufacturing

This class consists of units mainly engaged in manufacturing wood pulp (chemical or mechanical), paper or paperboard. It includes the manufacture of bulk paper from any fibre (including used paper) and the production of pulp from used paper.

Primary activities

- Newsprint manufacturing
- Paper manufacturing
- Paper pulp manufacturing
- Paperboard manufacturing
- Wood pulp manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing corrugated paperboard sheeting or containers, or paperboard containers, are included in Class 1521 Corrugated Paperboard and Paperboard Container Manufacturing:
- manufacturing paper stationery are included in Class 1523 Paper Stationery Manufacturing;
- manufacturing bitumen or tar treated papers, felts or foils (including laminated or impregnated) in which the lamination or impregnation is the main ingredient are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bitumised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- manufacturing chemically treated paper or sensitised photographic paper are included in Class 1891 Photographic Chemical Product Manufacturing.

152 CONVERTED PAPER PRODUCT MANUFACTURING

1521 **Corrugated Paperboard and Paperboard Container Manufacturing**

This class consists of units mainly engaged in manufacturing corrugated paperboard containers, sheeting or solid paperboard containers.

Primary activities

- Corrugated paperboard container manufacturing
- Corrugated paperboard manufacturing
- Paperboard container manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing paperboard are included in Class 1510 Pulp, Paper and Paperboard Manufacturing; and
- manufacturing paper bags and sacks are included in Class 1522 Paper Bag Manufacturing.

1522 **Paper Bag Manufacturing**

This class consists of units mainly engaged in manufacturing paper bags (including multiwall bags of paper).

Subdivision 15 - Pulp, Paper and Converted Paper Product Manufacturing Group Class Description

Paper Bag Manufacturing continued

Primary activities

Paper bag manufacturing

1523 Paper Stationery Manufacturing

This class consists of units mainly engaged in manufacturing paper stationery products, including paper products used for writing, filing and similar applications.

Primary activities

- Paper label manufacturing (except adhesive)
- Paper stationery manufacturing
- Paperboard game manufacturing
- Paperboard toy manufacturing
- Playing cards manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing non-paper stationery products such as pens and pencils are included in Class 2599 Other Manufacturing n.e.c.;
- manufacturing adhesive paper labels are included in Class 1529 Other Converted Paper
 Product Manufacturing;
- printing paper stationery are included in Class 1611 Printing; and
- publishing greeting cards or calendars are included in Class 5419 Other Publishing (except Software, Music and Internet).

1524 Sanitary Paper Product Manufacturing

This class consists of units mainly engaged in manufacturing sanitary paper-based products from paper or cellulose wadding.

Primary activities

- Disposable paper nappy (cellulose-based) manufacturing
- Facial tissue manufacturing
- Paper napkin manufacturing
- Paper towel manufacturing
- Sanitary napkin (cellulose-based) manufacturing
- Sanitary paper product manufacturing n.e.c.
- Tampon (cellulose-based) manufacturing
- Toilet tissue manufacturing

1529 Other Converted Paper Product Manufacturing

This class consists of units mainly engaged in manufacturing paper products not elsewhere classified.

- Adhesive paper label manufacturing
- Moulded paper pulp product (e.g. egg trays or cartons) manufacturing
- Paper product manufacturing n.e.c.
- Wallpaper manufacturing

Subdivision 15 - Pulp, Paper and Converted Paper Product Manufacturing Group Class Description

Other Converted Paper Product Manufacturing continued

Exclusions/ References

- manufacturing wood pulp, paper or paperboard are included in Class 1510 Pulp, Paper and Paperboard Manufacturing;
- manufacturing paper stationery are included in Class 1523 Paper Stationery Manufacturing;
- manufacturing bitumen treated papers, felts or foils (including laminated or impregnated) in which the treatment is the main ingredient are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing non-bituminous and non-plastic laminations of paper or paperboard with other materials, non-bitumised building paper or paperboard, or abrasive coated papers, in which the lamination or coating is the main ingredient are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- manufacturing chemically-treated photocopying paper or sensitised photographic paper are included in Class 1891 Photographic Chemical Product Manufacturing.

Subdivision 16 - Printing (including the Reproduction of Recorded Media)
Group Class Description

161 PRINTING AND PRINTING SUPPORT SERVICES

1611 Printing

This class consists of units mainly engaged in printing and/or providing reprographic services. Printing methods may include off-set lithographic, reprographic, digital, relief and screen printing. Units may print onto a variety of materials, including paper, plastic and metal. Also included are units mainly engaged in screen printing on wearing apparel.

Primary activities

- Digital printing
- Off-set lithographic printing
- Photocopying service
- Relief printing, including letterpress and flexographic printing
- Screen printing on made-up clothing
- Seriography (screen printing)

Exclusions/References

Units mainly engaged in

- pre-press, preparation and finishing printing support services are included in Class 1612
 Printing Support Services; and
- publishing newspapers are included in Class 5411 Newspaper Publishing.

1612 Printing Support Services

This class consists of units mainly engaged in providing printing support services such as pre-press (e.g. typesetting, colour separation or platemaking), post-press or finishing (e.g. laminating, embossing or book binding) services.

Primary activities

- Book repair service
- Bookbinding service
- Colour separation service, printing
- Image setting service, printing
- Platemaking service, printing
- Pre-press printing service
- Printing support service n.e.c.
- Typesetting service

${\it Exclusions/References}$

Units mainly engaged in printing or photocopying are included in Class 1611 Printing.

162 REPRODUCTION OF RECORDED MEDIA

1620 Reproduction of Recorded Media

This class consists of units mainly engaged in the reproduction of pre-recorded audio, video, software and other data on electronic, optical and magnetic media.

- Audio tape, pre-recorded, reproduction
- Cassette tape, pre-recorded audio, reproduction
- CD-ROM software, pre-recorded, reproduction

Subdivision 16 - Printing (including the Reproduction of Recorded Media) Group Class Description

Reproduction of Recorded Media continued

- Compact disc, pre-recorded, reproduction
- Computer tape or disk, pre-recorded, reproduction
- Digital video disc (DVD), pre-recorded, reproduction
- Video tape, pre-recorded, reproduction

Exclusions/References

- publishing optical or magnetic media, including software, are included in the appropriate classes of Division J Information Media and Telecommunications; and
- audio, motion picture and/or video production and/or distribution are included in the appropriate classes of Division J Information Media and Telecommunications.

Subdivision 17 - Petroleum and Coal Product Manufacturing

Group Class Description

170 PETROLEUM AND COAL PRODUCT MANUFACTURING

1701 Petroleum Refining and Petroleum Fuel Manufacturing

This class consists of units mainly engaged in refining heavy and light component crude oil, manufacturing and/or blending materials into petroleum fuels, and manufacturing fuels from the liquefication of petroleum gases.

Primary activities

- Automotive diesel manufacturing
- Automotive petroleum refining
- Aviation fuel (Avgas) manufacturing
- Blending petroleum fuel with ethanol
- Fuel oil manufacturing
- Gas oil manufacturing
- Heating oil manufacturing
- Industrial diesel manufacturing
- Jet fuel manufacturing
- Kerosene manufacturing
- Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)
- Motor spirit manufacturing
- Oil or grease base stock manufacturing
- Petroleum refining or blending

Exclusions/References

Units mainly engaged in

- processing of oil and grease stocks are included in Class 1709 Other Petroleum and Coal
 Product Manufacturing;
- manufacturing organic alcohol solvents such as methanol, ethanol, glycols and ether are included in Class 1812 Basic Organic Chemical Manufacturing;
- manufacturing cyclic crude and intermediate compounds are included in Class 1709 Other
 Petroleum and Coal Product Manufacturing;
- manufacturing pure hydrocarbon gases are included in Class 1811 Industrial Gas Manufacturing;
- manufacturing paraffin and petroleum waxes and jellies are included in Class 1709 Other
 Petroleum and Coal Product Manufacturing; and
- manufacturing ethanol and other industrial alcohols are included in Class 1812 Basic
 Organic Chemical Manufacturing.

1709 Other Petroleum and Coal Product Manufacturing

This class consists of units mainly engaged in further refining heavy and light oil components into petroleum and coal products not elsewhere classified, using oil and grease base stocks, as well as synthetic organic compound base stocks. This class also includes units mainly engaged in distilling coal tars and/or manufacturing cyclic organic hydrocarbon intermediate compounds from refined petroleum or natural gas.

- Aromatic hydrocarbon manufacturing
- Asphalt and bituminous material manufacturing (except hot-mix bituminous paving)

Subdivision 17 - Petroleum and Coal Product Manufacturing

Group Class Description

Other Petroleum and Coal Product Manufacturing continued

- Benzene manufacturing
- Bituminous adhesive or mastic manufacturing
- Blending of tar, asphalt and/or bitumen material
- Brake fluid manufacturing
- Carbon tetrachloride manufacturing
- Char manufacturing
- Chloroform manufacturing
- Coal coke manufacturing
- Coal tar distilling
- Emulsion, bituminous, manufacturing
- Fuel briquette manufacturing (except charcoal)
- Grinding oil manufacturing
- Hydraulic fluid manufacturing
- Lubricating oil and grease manufacturing
- Mineral turpentine manufacturing
- Motor oil manufacturing
- Naphthalene manufacturing
- Paraffin wax manufacturing
- Petroleum coke and petroleum coke product manufacturing
- Petroleum jelly manufacturing
- Petroleum oil blending
- Petroleum solvent manufacturing
- Petroleum wax manufacturing
- Phenol manufacturing
- Recovery of lubricating oil or grease from used petroleum waste products
- Rust arresting compound manufacturing
- Styrene manufacturing
- Synthetic motor oil manufacturing
- Tar, refined, manufacturing
- Toluene manufacturing
- Transmission fluid manufacturing

Exclusions/References

- manufacturing glues and adhesives are included in Class 1915 Adhesive Manufacturing;
- manufacturing coatings for concrete and masonry are included in Class 1916 Paint and Coatings Manufacturing;
- charcoal briquettes manufacturing are included in Class 1812 Basic Organic Chemical Manufacturing; and
- manufacturing hot-mix bituminous paving are included in Class 3101 Road and Bridge Construction.

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

181 BASIC CHEMICAL MANUFACTURING

1811 Industrial Gas Manufacturing

This class consists of units mainly engaged in manufacturing industrial organic and inorganic gas in compressed, liquid or solid forms.

Primary activities

- Acetylene gas manufacturing
- Ammonia gas manufacturing
- Argon gas manufacturing
- Arsine gas manufacturing
- Butane gas manufacturing
- Carbon dioxide manufacturing
- Carbon monoxide manufacturing
- Chlorine gas manufacturing
- Deuterium gas manufacturing
- Dry ice manufacturing
- Ethane gas manufacturing
- Ethylene gas manufacturing
- Helium manufacturing
- Hydrogen chloride gas manufacturing
- Hydrogen manufacturing
- Hydrogen sulphide gas manufacturing
- Industrial gas manufacturing n.e.c.
- Inorganic gas manufacturing
- Isobutane gas manufacturing
- Krypton gas manufacturing
- Liquefied natural gas manufacturing
- Medicinal gas manufacturing
- Methane manufacturing
- Neon gas manufacturing
- Nitrogen (gas and liquid) manufacturing
- Nitrous oxide manufacturing
- Organic gas manufacturing
- Oxygen manufacturing
- Phosphine gas manufacturing
- Propane gas manufacturing
- Refrigeration gas manufacturing
- Silane gas manufacturing
- Sulphur dioxide gas manufacturing
- Sulphur hexafluoride gas manufacturing
- Xenon gas manufacturing

Exclusions/References

Units mainly engaged in

manufacturing fuels from the liquefication of petroleum gases are included in Class 1701
 Petroleum Refining and Petroleum Fuel Manufacturing; and

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Industrial Gas Manufacturing continued

 manufacturing mixed cylinder gases formulated for use as a pesticide (e.g. phosfume) are included in Class 1832 Pesticide Manufacturing.

1812 **Basic Organic Chemical Manufacturing**

This class consists of units mainly engaged in manufacturing basic organic chemicals, including wood or gum chemicals (e.g. organic tanning extracts and charcoal briquettes); high grade activated charcoal and/or carbon black; organic dyes and pigments. This class also includes units mainly engaged in manufacturing organic acids and industrial alcohols such as ethanol, methanol, ethylene glycol and ether.

Primary activities

- Acetaldehyde manufacturing
- Acid, acetic, manufacturing
- Acid, organic, manufacturing
- Activated carbon/charcoal manufacturing
- Carbon black manufacturing
- Charcoal briquette manufacturing
- Citric acid manufacturing
- Ethanol manufacturing
- Ether manufacturing
- Ethylene glycol manufacturing
- Extraction and/or distillation of wood and gum
- Formaldehyde manufacturing
- Glycol manufacturing n.e.c.
- Gum chemical manufacturing
- Industrial alcohol manufacturing
- Lactic acid manufacturing
- Lake colour manufacturing
- Methanol manufacturing
- Organic dye or pigment manufacturing
- Tall oil manufacturing
- Tanning extract, organic, manufacturing
- Turpentine (except mineral turpentine) manufacturing
- Vinyl chloride manufacturing
- Wood tar manufacturing

Exclusions/References

- manufacturing briquettes from petroleum coke other than charcoal are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing mineral turpentine are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- manufacturing electrostatic and photographic toners are included in Class 1916 Paint and Coatings Manufacturing;
- manufacturing food colourings are included in Class 1199 Other Food Product Manufacturing n.e.c.; and
- distilling liquors (alcoholic beverages) are included in Class 1213 Spirit Manufacturing.

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

1813 Basic Inorganic Chemical Manufacturing

This class consists of units mainly engaged in manufacturing basic inorganic chemicals, including dyes and pigments; chromium sulphate (used in leather tanning); acids; and salts. This class also includes units mainly engaged in manufacturing chlorine, sodium hydroxide and other alkali using electrochemical processes.

Primary activities

- Acid, inorganic, manufacturing n.e.c.
- Alkaline salt manufacturing n.e.c.
- Aluminium hydroxide manufacturing
- Ammonium hydroxide manufacturing
- Calcium chloride (lime) manufacturing
- Chromium sulphate manufacturing (for application in leather tanning)
- Fluoride manufacturing
- Hydrochloric acid manufacturing
- Hydrofluoric acid manufacturing
- Hydrogen peroxide manufacturing
- Hypophosphite manufacturing
- Industrial salt manufacturing
- Inorganic dye or pigment manufacturing
- Nitric acid manufacturing
- Nitrite manufacturing
- Phosphoric acid manufacturing
- Silicate manufacturing
- Sodium bicarbonate manufacturing
- Sodium carbonate manufacturing
- Sodium hydroxide manufacturing
- Sulphide manufacturing
- Sulphur compound manufacturing
- Sulphuric acid manufacturing (except smelter by-product)
- Zinc oxide manufacturing
- Zinc peroxide manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing bleaches and disinfectants are included in Class 1851 Cleaning Compound Manufacturing;
- manufacturing synthetic organic dyes and pigments are included in Class 1812 Basic
 Organic Chemical Manufacturing;
- manufacturing fertilisers are included in Class 1831 Fertiliser Manufacturing;
- manufacturing sulphuric acid as a smelter by-product are included in Class 2133 Copper,
 Silver, Lead and Zinc Smelting and Refining;
- manufacturing inorganic herbicides, insecticides, fungicides and pesticides are included in Class 1832 Pesticide Manufacturing; and
- manufacturing photographic chemicals are included in Class 1891 Photographic Chemical
 Product Manufacturing.

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

182 BASIC POLYMER MANUFACTURING

1821 Synthetic Resin and Synthetic Rubber Manufacturing

This class consists of units mainly engaged in the manufacture of synthetic resins, non-vulcanisable elastomers and mixing and blending of resins and polymeric materials. This class also includes units mainly engaged in manufacturing synthetic rubbers and blends.

Primary activities

- Cellulosic resin manufacturing
- Cresol formaldehyde manufacturing
- Dendritic polymer (dendrimer) manufacturing
- Melamine formaldehyde manufacturing
- Non-cellulose resin manufacturing
- Non-vulcanisable elastomer manufacturing
- Phenol formaldehyde manufacturing
- Polyacrylate manufacturing
- Polybutadiene manufacturing
- Polycarbonate manufacturing (except polycarbonate sheet)
- Polyethylene manufacturing
- Polymethacrylate manufacturing
- Polypropylene manufacturing
- Polystyrene manufacturing
- Polyurethane manufacturing
- Polyvinyl acetate manufacturing
- Polyvinylchoride (PVC) manufacturing
- Synthetic resin manufacturing
- Synthetic rubber composite manufacturing
- Synthetic rubber manufacturing
- Urea formaldehyde manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing polymer products are included in the appropriate classes of Group 191 Polymer Product Manufacturing;
- manufacturing natural rubber products are included in Class 1920 Natural Rubber Product Manufacturing;
- manufacturing polycarbonate sheets are included in Class 1912 Rigid and Semi-Rigid Polymer Product Manufacturing;
- custom compounding of resins made elsewhere are included in Class 1919 Other Polymer Product Manufacturing; and
- manufacturing tyres are included in Class 1914 Tyre Manufacturing.

1829 Other Basic Polymer Manufacturing

This class consists of units mainly engaged in manufacturing other basic polymers (except synthetic resins and synthetic rubbers). Included in this class are units mainly engaged in manufacturing cellulose (e.g. rayon and acetate) and non-cellulose (e.g. nylon, polyolefin and polyester) fibres and filaments.

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Other Basic Polymer Manufacturing continued

Primary activities

- Basic polymer manufacturing n.e.c.
- Carbon fibre manufacturing (including kevlar material manufacturing)
- Cellulose acetate manufacturing
- Cellulose fibre or filament manufacturing n.e.c.
- Ethyl cellulose manufacturing
- Methyl cellulose manufacturing
- Methylstyrene manufacturing
- Non-cellulose fibre or filament manufacturing n.e.c.
- Nylon manufacturing
- Polyester manufacturing
- Polyolefin manufacturing
- Rayon manufacturing
- Synthetic fibre or filament manufacturing

Exclusions/References

Units mainly engaged in manufacturing textiles using synthetic or artificial fibres through spinning, weaving or further processing are included in Class 1313 Synthetic Textile Manufacturing.

183 FERTILISER AND PESTICIDE MANUFACTURING

1831 Fertiliser Manufacturing

This class consists of units mainly engaged in manufacturing and mixing fertilisers.

- Ammonium phosphate manufacturing
- Ammonium sulphate manufacturing
- Animal and vegetable fertiliser manufacturing
- Bonedust manufacturing
- Bonemeal fertiliser manufacturing
- Calcium sulphate manufacturing
- Controlled release fertiliser preparation manufacturing
- Fertiliser manufacturing n.e.c.
- Fishmeal fertiliser manufacturing
- Humic substance manufacturing
- Nitrogenous fertiliser material manufacturing
- Phosphate fertiliser material manufacturing
- Potash fertiliser manufacturing
- Potassium chloride fertiliser manufacturing
- Prilled ammonium nitrate manufacturing
- Sodium nitrate fertiliser manufacturing
- Sulphuric lime manufacturing
- Superphosphate manufacturing
- Urea, fertiliser grade, manufacturing

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

1832 **Pesticide Manufacturing**

This class consists of units mainly engaged in the formulation and preparation of pest control chemicals.

Primary activities

- Animal dip manufacturing
- Animal spray manufacturing
- Flyspray manufacturing
- Formulated pest control product manufacturing
- Fungicide manufacturing
- Insect repellent manufacturing
- Insecticide manufacturing
- Pesticide manufacturing n.e.c.
- Rat poison manufacturing
- Soil fumigant manufacturing
- Weedkiller manufacturing

Exclusions/References

Units mainly engaged in manufacturing fertilisers are included in Class 1831 Fertiliser Manufacturing.

184 PHARMACEUTICAL AND MEDICINAL PRODUCT MANUFACTURING

Human Pharmaceutical and Medicinal Product Manufacturing 1841

This class consists of units mainly engaged in manufacturing pharmaceutical and medicinal products for human use from both natural (plants) and synthetic sources (chemicals). This class also consists of units mainly engaged in manufacturing diagnostic substances for antibodies, antigens and chemical/diagnostic testing agents.

- Ampoule manufacturing
- Analgesic manufacturing
- Anthelmintic manufacturing
- Antibacterial manufacturing
- Antibiotic manufacturing
- Antibody manufacturing
- Antigen manufacturing
- Antitoxin manufacturing
- Biotechnological manufacture of pharmaceutical and medicinal products
- Blood serum manufacturing
- Contraceptive, medicinal, manufacturing (except rubber contraceptives)
- Diagnostic substance manufacturing
- Drug manufacturing (except veterinary)
- Herbal drug manufacturing
- Hormone manufacturing (except veterinary)
- Medicinal capsule manufacturing
- Medicinal chemical manufacturing
- Medicinal ointment manufacturing
- Medicine manufacturing (except veterinary)

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Human Pharmaceutical and Medicinal Product Manufacturing continued

- Morphine manufacturing
- Saccharin manufacturing
- Serum manufacturing
- Vaccine manufacturing (except veterinary)
- Vial manufacturing
- Vitamin product manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing sanitary paper-based products from paper or cellulose wadding, such as disposable paper nappies, sanitary napkins, tampons and other sanitary paper-based products n.e.c. are included in Class 1524 Sanitary Paper Product Manufacturing;
- manufacturing ether are included in Class 1812 Basic Organic Chemical Manufacturing;
- manufacturing medicinal gas are included in Class 1811 Industrial Gas Manufacturing;
- manufacturing animal dips and sprays, blowfly specifics or other pesticides are included in Class 1832 Pesticide Manufacturing;
- packaging and labelling of pharmaceutical and medical products on fee or contract are included in Class 7320 Packaging Services; and
- manufacturing scientific or diagnostic equipment are included in Class 2412 Medical and Surgical Equipment Manufacturing.

1842 Veterinary Pharmaceutical and Medicinal Product Manufacturing

This class consists of units mainly engaged in manufacturing drugs, medicines, medicinal chemicals, vaccines, serums and other pharmaceutical products for veterinary use.

Primary activities

- Veterinary drug manufacturing
- Veterinary medicinal preparation manufacturing n.e.c.

Exclusions/References

Units mainly engaged in

- manufacturing human pharmaceutical products are included in class 1841 Human
 Pharmaceutical and Medicinal Product Manufacturing; and
- manufacturing animal dips and sprays, blowfly specifics or other pesticides are included in Class 1832 Pesticide Manufacturing.

CLEANING COMPOUND AND TOILETRY PREPARATION MANUFACTURING

1851 Cleaning Compound Manufacturing

This class consists of units mainly engaged in manufacturing cleaning compounds, including toothpastes, soaps and other detergents, surface active agents, polishes and speciality cleaning preparations.

Primary activities

- Candle manufacturing
- Denture cleaner manufacturing
- Detergent manufacturing

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Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Cleaning Compound Manufacturing continued

- Dishwashing detergent manufacturing
- Disinfectant manufacturing
- Emulsifier manufacturing
- Glycerine manufacturing
- Hypochlorite-based bleach manufacturing
- Laundry detergent manufacturing
- Penetrant manufacturing
- Peroxide preparation manufacturing
- Polish manufacturing
- Scouring compound manufacturing
- Soap manufacturing
- Toothpaste manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing hair shampoos and shaving preparations are included in Class 1852 Cosmetic and Toiletry Preparation Manufacturing;
- manufacturing solvent cleaners are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing; and
- manufacturing agents used to tan leather are included in Class 1813 Basic Inorganic Chemical Manufacturing.

1852 **Cosmetic and Toiletry Preparation Manufacturing**

This class consists of units mainly engaged in manufacturing cosmetic and toiletry preparations.

- After-shave lotion manufacturing
- Barrier cream manufacturing
- Cosmetic deodorant manufacturing
- Depilatory manufacturing
- Eye shadow manufacturing
- Face cream and lotion manufacturing
- Hair preparation manufacturing
- Lip balm manufacturing
- Lipstick manufacturing
- Mascara manufacturing
- Nail polish preparation manufacturing
- Perfume manufacturing
- Shaving preparation manufacturing
- Sunscreen preparation manufacturing
- Talcum powder manufacturing
- Toilet lanolin manufacturing

Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Cosmetic and Toiletry Preparation Manufacturing continued

Exclusions/References

Units mainly engaged in

- the contract packaging of cosmetics and toiletry items are included in Class 7320
 Packaging Services; and
- manufacturing sanitary paper-based products from sanitary paper or cellulose wadding, such as toilet or facial tissues, disposable paper nappies, sanitary napkins, tampons and other sanitary paper-based products, are included in Class 1524 Sanitary Paper Product Manufacturing.

OTHER BASIC CHEMICAL PRODUCT MANUFACTURING

1891 Photographic Chemical Product Manufacturing

This class consists of units mainly engaged in manufacturing photographic sensitised film, paper, cloth, plates and chemicals.

Primary activities

- Photographic chemical manufacturing
- Photographic sensitised cloth manufacturing
- Photographic sensitised film manufacturing
- Photographic sensitised paper manufacturing
- Photographic sensitised plate manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing carbon black are included in class 1812 Basic Organic Chemical Manufacturing; and
- manufacturing unsensitised papers and other paper products are included in Class 1510
 Pulp, Paper and Paperboard Manufacturing.

1892 Explosive Manufacturing

This class consists of units mainly engaged in manufacturing explosives.

Primary activities

- Ammonium nitrate, explosive, manufacturing
- Blasting powder manufacturing
- Cellulose nitrate manufacturing
- Detonator manufacturing (cap or fuse)
- Dynamite manufacturing
- Explosive fuse manufacturing
- Fireworks manufacturing
- Gun cotton manufacturing
- Match manufacturing
- Propellent powder manufacturing
- Pyrotechnic goods manufacturing
- Pyrotechnic manufacturing
- Safety fuse manufacturing
- Signal flare manufacturing

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Subdivision 18 - Basic Chemical and Chemical Product Manufacturing Group Class Description

Explosive Manufacturing continued

Exclusions/References

Units mainly engaged in manufacturing ammunition are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.

1899 Other Basic Chemical Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing chemical products not elsewhere classified.

- Antifreeze manufacturing
- Beeswax manufacturing
- Concrete additive or masonry surface treatment manufacturing
- Dry cleaning compound manufacturing
- Embalming compound manufacturing (formaldehyde and additives)
- Eucalyptus oil distilling
- Extraction of essential oils
- Flux manufacturing (welding and soldering)
- Sandalwood oil distilling
- Tea-tree oil distilling

Subdivision 19 - Polymer Product and Rubber Product Manufacturing Group Class Description

191 POLYMER PRODUCT MANUFACTURING

1911 Polymer Film and Sheet Packaging Material Manufacturing

This class consists of units mainly engaged in manufacturing unsupported polymer film or polymer sheet into packaging materials. This includes bubble packaging, bags, coatings or laminates in a variety of forms.

Primary activities

- Bag, plastic, manufacturing
- Bag, sack or packet (plastic film or sheeting), manufacturing
- Bubble packaging manufacturing
- Film, plastic, manufacturing
- Food wrapping, plastic, manufacturing
- Garbage bag, plastic, manufacturing
- Plastic lamination with paper

1912 Rigid and Semi-Rigid Polymer Product Manufacturing

This class consists of units mainly engaged in manufacturing rigid or semi-rigid polymer products.

- Badge, plastic, manufacturing
- Bathtub, plastic, manufacturing
- Bottle, plastic, manufacturing
- Bucket, plastic, manufacturing
- Clothes peg, plastic, manufacturing
- Cultured marble surfacing product manufacturing
- Dinnerware, plastic, manufacturing
- Drinking fountain, plastic, manufacturing
- Electrical insulation box, polymer, manufacturing
- Food container, plastic, manufacturing (including microwave safe)
- Furniture, plastic, manufacturing
- Gutter and spout, plastic, manufacturing
- Light switch and plug, polymer, manufacturing
- Pipe fittings, plastic, manufacturing
- Pipe, plastic, manufacturing
- Plastic union manufacturing
- Plumbing fittings, plastic, manufacturing (including joints, elbows and flanges)
- Polycarbonate sheet manufacturing
- Polymer container manufacturing n.e.c.
- Profile shapes, plastic, manufacturing n.e.c.
- Rod or tube, plastic, manufacturing
- Safety goggle, plastic, manufacturing
- Shower stall, plastic, manufacturing
- Toilet fixture, plastic, manufacturing
- Toilet, plastic, manufacturing
- Watering can, plastic, manufacturing

Subdivision 19 - Polymer Product and Rubber Product Manufacturing Group Class Description

1913 **Polymer Foam Product Manufacturing**

This class consists of units mainly engaged in manufacturing polymer foam products. Also included in this class are units mainly engaged in manufacturing polymer filler products used to fill cavities in walls, as well as insulation and cushioning materials for swimming pools and spas, and for marine flotation.

Primary activities

- Bicycle safety helmet manufacturing
- Cooler and ice chest, polymeric foam, manufacturing
- Cup, polymeric foam, manufacturing
- Food container, polymeric foam, manufacturing
- Insulation and cushioning material, polymer, manufacturing
- Polymeric foam product manufacturing n.e.c.
- Sheet foam manufacturing

1914 **Tyre Manufacturing**

This class consists of units mainly engaged in manufacturing tyres from synthetic polymers and/or natural rubber, tyre repair materials and inner tubes. This class also includes units mainly engaged in manufacturing retread or rebuilt tyres using both natural and synthetic rubber.

Primary activities

- Aircraft tyre manufacturing
- Inner tube manufacturing
- Motor vehicle tyre manufacturing
- Retread or rebuilt tyre manufacturing
- Tyre manufacturing (pneumatic, semi-pneumatic or solid)

1915 **Adhesive Manufacturing**

This class consists of units mainly engaged in the manufacture of glues, adhesives and other bonding materials of an organic nature.

Primary activities

- Adhesive manufacturing
- Casein glue manufacturing
- Glue manufacturing
- Rubber adhesives manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing synthetic resins are included in Class 1821 Synthetic Resin and Synthetic Rubber Manufacturing;
- manufacturing cellulose nitrate and gun cotton are included in Class 1892 Explosive Manufacturing; and
- manufacturing asphalt and bituminous materials are included in Class 1709 Other Petroleum and Coal Product Manufacturing.

1916 **Paint and Coatings Manufacturing**

This class consists of units mainly engaged in mixing pigments, solvents and binders into paints and coatings. This class also includes manufacturing allied paint products (e.g. putties, caulking

Subdivision 19 - Polymer Product and Rubber Product Manufacturing Group Class Description

Paint and Coatings Manufacturing continued

compounds, paint and varnish removers) and rubbing compounds. This class also includes units mainly engaged in manufacturing inks and toners.

Primary activities

- Carbon ink manufacturing
- Caulking compound manufacturing
- Drawing ink manufacturing
- Enamel manufacturing
- Filler and putty manufacturing (including spray forms)
- Ink manufacturing n.e.c.
- Inkjet ink manufacturing
- Lacquer manufacturing
- Paint or varnish remover manufacturing
- Paint tinting manufacturing
- Primer manufacturing
- Printing ink manufacturing
- Rubbing compound (frits) manufacturing
- Shellac manufacturing
- Silk screen ink manufacturing
- Stain manufacturing (including decking stains and oils)
- Toner manufacturing n.e.c.
- Undercoat and top coat paint manufacturing
- Varnish manufacturing
- Water repellent coating manufacturing (for concrete and masonry)
- Writing ink manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing wallpaper are included in Class 1529 Other Converted Paper Product Manufacturing; and
- manufacturing bituminous paint and creosote are included in Class 1709 Other Petroleum and Coal Product Manufacturing.

1919 Other Polymer Product Manufacturing

This class consists of units mainly engaged in manufacturing polymer composite products such as fibreglass products and resilient floor coverings, as well as other polymer products not elsewhere classified.

- Awning, fibreglass, manufacturing
- Conveyor belt, plastic or composite, manufacturing
- Floor covering, resilient polymer, manufacturing
- Garbage bin, plastic, manufacturing
- Garden hose, plastic or composite, manufacturing
- Gloves, plastic, manufacturing
- High-density safety equipment manufacturing (e.g. military helmets)

Subdivision 19 - Polymer Product and Rubber Product Manufacturing Group Class Description

Other Polymer Product Manufacturing continued

- Hose, plastic or composite, manufacturing
- Hull, boat building, manufacturing
- Motor vehicle and boat parts, fibreglass, manufacturing
- Polymer product manufacturing n.e.c.
- Radiator and heating hose, plastic or composite, manufacturing
- Refrigeration container insulation sheet manufacturing
- Transmission belt, plastic or composite, manufacturing
- Vacuum cleaner belt, plastic or composite, manufacturing
- V-belt, plastic or composite, manufacturing

Exclusions/References

Units mainly engaged in

- texturising fibres and filaments made elsewhere are included in Class 1829 Other Basic Polymer Manufacturing;
- manufacturing textile glass fibres are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing; and
- manufacturing fibreglass furniture are included in Class 2519 Other Furniture Manufacturing.

NATURAL RUBBER PRODUCT MANUFACTURING 192

1920 **Natural Rubber Product Manufacturing**

This class consists of units mainly engaged in manufacturing products made solely of natural rubber.

- Bath mat, natural rubber, manufacturing
- Condom, natural rubber, manufacturing
- Conveyor belt, natural rubber, manufacturing
- Diaphragm, natural rubber, manufacturing
- Dummy, natural rubber, manufacturing
- Floor covering or underlay, resilient natural rubber, manufacturing
- Garden hose, natural rubber, manufacturing
- Hose, natural rubber, manufacturing, n.e.c.
- Hot water bottle, natural rubber, manufacturing
- Mattress protector, natural rubber, manufacturing
- Pillow or cushion, natural rubber, manufacturing
- Plug, natural rubber, manufacturing
- Rubber balloon, natural rubber, manufacturing
- Rubber band, natural rubber, manufacturing
- Rubber glove, natural rubber, manufacturing
- Sponge, natural rubber, manufacturing
- Teething ring, natural rubber, manufacturing
- Tubing, natural rubber, manufacturing
- Washer, natural rubber, manufacturing

Subdivision 19 - Polymer Product and Rubber Product Manufacturing Group Class Description

Natural Rubber Product Manufacturing continued

Exclusions/References

Units mainly engaged in manufacturing synthetic rubber are included in Class 1821 Synthetic Resin and Synthetic Rubber Manufacturing.

Subdivision 20 - Non-Metallic Mineral Product Manufacturing

Group Class Description

201 GLASS AND GLASS PRODUCT MANUFACTURING

2010 **Glass and Glass Product Manufacturing**

This class consists of units mainly engaged in manufacturing glass or glass products.

Primary activities

- Automotive glass manufacturing
- Bead, glass, manufacturing
- Block, glass, manufacturing
- Bottle, glass, manufacturing
- Container, glass, manufacturing
- Crystal glass manufacturing
- Domestic glassware manufacturing
- Drinking glass manufacturing
- Flat glass manufacturing
- Glass or glass product manufacturing (except glass wool or glass wool products)
- Glass, sheet, manufacturing
- Insulator, glass, manufacturing
- Jar, glass, manufacturing
- Kitchenware, glass, manufacturing
- Laboratory glassware manufacturing
- Laminated sheet glass manufacturing
- Mirror manufacturing
- Optical glass or blanks for lenses manufacturing
- Ornamental glassware manufacturing
- Ovenware, glass, manufacturing
- Plate glass manufacturing
- Safety glass manufacturing
- Scientific glassware manufacturing
- Stained glass sheet manufacturing
- Tubing, glass, manufacturing
- Window glass manufacturing
- Windscreen glass manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing glass wool or glass wool products are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing;
- manufacturing aluminium framed windows and shower screens are included in Class 2223 Architectural Aluminium Product Manufacturing;
- glazing metal and metal products for the trade are included in Class 2293 Metal Coating and Finishing:
- manufacturing glass optical fibre cables (uninsulated cable) are included in Class 2419 Other Professional and Scientific Equipment Manufacturing; and
- manufacturing glass optical fibre cables (insulated cable) are included in Class 2431 Electric Cable and Wire Manufacturing.

Subdivision 20 - Non-Metallic Mineral Product Manufacturing

Group Class Description

202 CERAMIC PRODUCT MANUFACTURING

2021 Clay Brick Manufacturing

This class consists of units mainly engaged in manufacturing clay bricks (except refractory bricks).

Primary activities

- Brick, clay, manufacturing (excluding refractory bricks)
- Brick, face or texture, manufacturing

Exclusions/References

Units mainly engaged in manufacturing clay refractory bricks are included in Class 2029 Other Ceramic Product Manufacturing.

2029 Other Ceramic Product Manufacturing

This class consists of units mainly engaged in manufacturing ceramic products not elsewhere classified. This includes shaping and kiln firing clay-based non-metallic minerals to produce ceramic products, including refractory (high temperature) clay, porcelain or vitreous china.

Primary activities

- Bathroom fixture, vitreous china, manufacturing
- Brick, fireclay, manufacturing
- Brick, refractory, manufacturing
- Cement, refractory, manufacturing
- Ceramic goods manufacturing
- Clay paver manufacturing
- Clay, refractory, manufacturing
- Crockery manufacturing
- Crucible, refractory, manufacturing
- Earthenware, table or kitchen, manufacturing
- Flower pot, ceramic, manufacturing
- Graphite crucible or foundry accessory manufacturing
- Insulator, porcelain, manufacturing
- Pipe, ceramic, manufacturing (including vitreous china or porcelain)
- Porcelain goods manufacturing
- Pottery goods manufacturing
- Refractory product manufacturing
- Roof tile, clay or terracotta, manufacturing
- Silica brick, refractory, manufacturing
- Stoneware pipe or fittings manufacturing
- Terracotta goods manufacturing
- Tile, ceramic, wall or floor, manufacturing
- Vitreous china goods manufacturing
- Zirconia, ceramic, manufacturing

Exclusions/References

Units mainly engaged in

manufacturing non-refractory type silica lime bricks, blocks, etc, are included in Class 2090
 Other Non-Metallic Mineral Product Manufacturing; and

Subdivision 20 - Non-Metallic Mineral Product Manufacturing

Group Class Description

Other Ceramic Product Manufacturing continued

 manufacturing ceramic-metal composite cutting tools are included in Class 2463 Machine Tool and Parts Manufacturing.

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CEMENT, LIME, PLASTER AND CONCRETE PRODUCT **MANUFACTURING**

2031 Cement and Lime Manufacturing

This class consists of units mainly engaged in manufacturing portland, natural and other hydraulic cement from crushed limestone and clay/shale. Also included are units mainly engaged in manufacturing lime and lime products from calcareous materials.

Primary activities

- Agricultural lime manufacturing
- Burnt lime manufacturing
- Cement manufacturing (except adhesive or refractory)
- Exterior cement-based cladding manufacturing
- Fibre cement exterior wall manufacturing
- Hydrated lime manufacturing
- Hydraulic cement manufacturing
- Lime manufacturing
- Portland cement manufacturing
- Quick hydrated lime manufacturing
- Slag cement manufacturing
- Slake lime manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing adhesive cement are included in Class 1915 Adhesive Manufacturing; and
- manufacturing refractory cement are included in Class 2029 Other Ceramic Product Manufacturing.

2032 **Plaster Product Manufacturing**

This class consists of units mainly engaged in manufacturing gypsum-based plaster, plasterboard or other plaster products.

Primary activities

- Acoustic tile, plaster, manufacturing
- Cornice, plaster, manufacturing
- Display model, plaster, manufacturing
- Fibrous plaster product manufacturing
- Insulating board, plaster, manufacturing
- Moulding, plaster, manufacturing
- Plaster of paris manufacturing
- Plaster product manufacturing (except dental or medical plasters)
- Plasterboard manufacturing
- Sheet, plaster, manufacturing
- Tile, plaster, manufacturing
- Wall or ceiling board, plaster, manufacturing

Subdivision 20 - Non-Metallic Mineral Product Manufacturing

Group Class Description

Plaster Product Manufacturing continued

Exclusions/References

Units mainly engaged in

- manufacturing dental plaster or cement are included in Class 2412 Medical and Surgical Equipment Manufacturing;
- fixing or installing plaster are included in Class 3241 Plastering and Ceiling Services; and
- manufacturing expanded non-metallic minerals are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing.

2033 Ready-Mixed Concrete Manufacturing

This class consists of units mainly engaged in manufacturing ready-mixed concrete or mortar, dry mix concrete and concrete slurry.

Primary activities

- Concrete slurry manufacturing
- Dry mix concrete manufacturing
- Mortar, dry mix, manufacturing
- Ready-mixed concrete manufacturing

2034 Concrete Product Manufacturing

This class consists of units mainly engaged in manufacturing concrete products. Included in this class are units manufacturing aerated and concrete composite products.

- Autoclaved aerated concrete product manufacturing
- Block, concrete, manufacturing
- Box culvert, concrete, manufacturing
- Brick, concrete, manufacturing
- Building board, cement based, manufacturing
- Cistern, concrete, manufacturing
- Concrete/styrofoam composite product manufacturing
- Floor or wall tile, concrete, manufacturing
- Flower pot, concrete, manufacturing
- Manhole cover, concrete, manufacturing
- Meter box, concrete, manufacturing
- Monument or grave marker, concrete, manufacturing
- Moulding, concrete, manufacturing
- Ornamental concrete or terrazzo product manufacturing
- Panel or section, prefabricated concrete, manufacturing
- Pipe, concrete, manufacturing
- Post or pole, concrete, manufacturing
- Prefabricated concrete building manufacturing
- Railway sleeper, concrete, manufacturing
- Roof component, concrete, manufacturing
- Roof tile, concrete, manufacturing
- Sink or tub, concrete, manufacturing
- Tank, concrete, manufacturing
- Terrazzo product manufacturing

Subdivision 20 - Non-Metallic Mineral Product Manufacturing

Group Class Description

Concrete Product Manufacturing continued

- Tile, concrete, manufacturing
- Wall fitting, terrazzo, manufacturing

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OTHER NON-METALLIC MINERAL PRODUCT MANUFACTURING

2090

Other Non-Metallic Mineral Product Manufacturing

This class consists of units mainly engaged in manufacturing abrasives, lightweight aggregates and other expanded non-metallic mineral, or non-metallic mineral products not elsewhere classified. This class also includes the manufacture of synthetic abrasives.

- Abrasives manufacturing
- Acoustic tile, panel or board manufacturing (glass or mineral wool)
- Brick, silica lime, manufacturing
- Building board, imitation brick or stone, manufacturing
- Carbon product manufacturing (except brushes, electrodes or bearings)
- Chalk product manufacturing n.e.c.
- Diamond powder manufacturing
- Expanded non-metallic mineral manufacturing
- Feldspar, ground, manufacturing
- Flooring material magnesite, manufacturing
- Foundry core, sand, manufacturing
- Fullers earth, ground, manufacturing
- Granulated slag manufacturing
- Graphite product manufacturing n.e.c.
- Headstone manufacturing (except concrete)
- Insulation, glass fibre or mineral wool, manufacturing
- Mica product manufacturing
- Mineral earths, ground, manufacturing
- Mineral wool manufacturing
- Mineral wool product manufacturing
- Monument making (except concrete)
- Perlite, expanded, manufacturing
- Processed lightweight aggregate manufacturing
- Resin coated sand manufacturing
- Rockwool manufacturing
- Silicon carbide abrasives manufacturing
- Slag crushing
- Stone cutting, dressing, polishing or shaping
- Stone product manufacturing
- Synthetic gemstone manufacturing
- Talc, ground, manufacturing
- Vermiculite, expanded, manufacturing

Subdivision 20 - Non-Metallic Mineral Product Manufacturing Group Class Description

Other Non-Metallic Mineral Product Manufacturing continued

Exclusions/References

Units mainly engaged in

- mining clay, marble, dolomite, slate, limestone and ornamental stone as inputs for manufacturing are included in Class 0919 Other Construction Material Mining;
- manufacturing refractory products of non-metallic minerals are included in Class 2029
 Other Ceramic Product Manufacturing;
- coating machine tools with boron nitride are included in Class 2293 Metal Coating and Finishing;
- manufacturing brushes, electrodes or bearings of carbon or graphite are included in Class
 2439 Other Electrical Equipment Manufacturing; and
- manufacturing headstones and monuments from concrete are included in Class 2034
 Concrete Product Manufacturing.

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

211 BASIC FERROUS METAL MANUFACTURING

2110 Iron Smelting and Steel Manufacturing

This class consists of units mainly engaged in smelting and/or refining iron ore or iron sands into basic iron products such as ingots, billets and slabs. Also included are units mainly engaged in manufacturing steel from iron alloyed with other elements (e.g. with carbon to produce carbon steel; with chromium to produce stainless steel); the conversion of basic iron and steel products (generally by hot or cold rolling) into primary shapes such as sheets, bars and rods; and recycling scrap ferrous metals.

Primary activities

- Band, steel, manufacturing
- Bar, iron or steel, manufacturing
- Blank, steel, manufacturing
- Direct reduction iron (DRI) manufacturing
- Ferro-alloy manufacturing (including, manganese, silicon or chrome)
- Flat-rolled product, iron or steel, manufacturing
- High carbon tool steel manufacturing
- High speed steel manufacturing
- Pig iron manufacturing
- Powder, iron or steel, manufacturing
- Rail fastening or other rail accessory manufacturing
- Rail, steel, manufacturing
- Roof decking, steel, manufacturing
- Section, steel, manufacturing
- Semi-finished product, iron or steel, manufacturing
- Skelp, steel, manufacturing
- Spring steel manufacturing
- Stainless steel manufacturing
- Steel alloy manufacturing
- Structural steel shape manufacturing (not fabricated)
- Tinplate sheet or strip manufacturing

Exclusions/References

Units mainly engaged in

- iron ore pelletising or agglomerating in association with iron ore mining are included in Class 0801 Iron Ore Mining;
- producing coke for non-ferrous metallurgy or fuel use are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- iron and steel casting are included in Class 2121 Iron and Steel Casting;
- non-ferrous metal casting are included in Class 2141 Non-Ferrous Metal Casting;
- manufacturing ferrous pipes or tubes (except cast or forged) are included in Class 2122 Steel Pipe and Tube Manufacturing; and
- drawing steel wire and making steel fence posts are included in Class 2291 Spring and Wire Product Manufacturing.

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

212 BASIC FERROUS METAL PRODUCT MANUFACTURING

2121 Iron and Steel Casting

This class consists of units mainly engaged in manufacturing finished iron and steel products by casting (also known as 'founding') molten ferrous metals in moulds.

Primary activities

- Castings, iron, manufacturing
- Castings, steel, manufacturing
- Chain, cast steel, manufacturing
- Die-casting, steel, manufacturing
- Direct casting, iron, manufacturing
- Direct casting, steel, manufacturing
- Moulded cast iron pipe or tube manufacturing
- Pipe fitting, cast, ferrous, manufacturing
- Stainless steel cast, seamless pipe or tube manufacturing
- Tube, spun-cast iron, manufacturing
- Valve or valve parts, steam, gas or water, cast, manufacturing (ferrous metal)

Exclusions/References

Units mainly engaged in

- manufacturing finished or semi-finished products from iron castings by machining or
 other processing (except pipes, tubes, pipe or tube fittings, or steam, gas or water fittings)
 are included in the classes covering the manufacture of these articles; and
- manufacturing finished or semi-finished products from iron or steel forging are included in Class 2210 Iron and Steel Forging.

2122 Steel Pipe and Tube Manufacturing

This class consists of units mainly engaged in manufacturing seamless or welded steel pipes or tubes, or ferrous metal pipe or tube fittings (except cast or forged).

Primary activities

- Cold drawn steel pipe or tube manufacturing
- Fittings, steam, gas or water, manufacturing (ferrous metal; except cast or forged)
- Galvanised seamless or welded steel pipe or tube manufacturing
- Hot rolling pipe and tube manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing cast metal pipe or tube fittings are included in Class 2121 Iron and Steel Casting; and
- manufacturing forged metal pipe or tube fittings are included in Class 2210 Iron and Steel Forging.

213 BASIC NON-FERROUS METAL MANUFACTURING

2131 Alumina Production

This class consists of units mainly engaged in refining bauxite to form alumina (aluminium oxide).

Primary activities

Alumina manufacturing

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

Alumina Production continued

- Bauxite refining
- Calcined alumina manufacturing

2132 **Aluminium Smelting**

This class consists of units mainly engaged in smelting alumina to produce aluminium, or recovering aluminium from scrap. The aluminium is cast into basic shapes or may be cast according to customer specifications. Also included in this class are units manufacturing aluminium alloys from primary aluminium smelted at the same unit.

Primary activities

- Aluminium casting
- Aluminium from scrap recovery
- Aluminium smelting (from alumina)
- Electrolytic aluminium manufacturing

2133 Copper, Silver, Lead and Zinc Smelting and Refining

This class consists of units mainly engaged in primary smelting or refining of copper, silver, lead or zinc, or in the recovery of these metals from waste or scrap. This class also includes by-production of sulphuric acid in conjunction with the smelting of these metals.

Primary activities

- Blister copper manufacturing
- Copper smelting, refining
- Copper, silver, lead or zinc from scrap or waste material recovering
- Electrolytic copper manufacturing
- Electrolytic zinc manufacturing
- Lead smelting or refining
- Silver-lead bullion manufacturing
- Silver smelting, refining
- Spelter manufacturing
- Wirebar, copper, manufacturing
- Zinc smelting or refining

Exclusions/References

Units mainly engaged in mining but not smelting ores of copper, silver, lead and zinc are included in the appropriate classes of Group 080 Metal Ore Mining.

2139 Other Basic Non-Ferrous Metal Manufacturing

This class consists of units mainly engaged in primary smelting, secondary smelting and refining of other non-ferrous metals, or in the recovery of such metals from drosses, ashes, scrap or other waste material. The metal is cast into ingots or other basic shapes. This class also includes units mainly engaged in manufacturing non-ferrous metal powders or flakes of molybdenum, tantalum or tungsten.

- Antimony, refined, manufacturing
- Bismuth smelting or refining
- Bronze manufacturing

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

Other Basic Non-Ferrous Metal Manufacturing continued

- Can de-tinning
- Gold refining
- Molybdenum metal powder or flake manufacturing
- Nickel oxide production in association with nickel smelting
- Nickel smelting or refining
- Non-ferrous alloy manufacturing n.e.c.
- Non-ferrous metal n.e.c. from waste material recovering
- Non-ferrous metal n.e.c. refining
- Rare earth metal smelting
- Silicon smelting
- Solder manufacturing
- Tantalum metal powder manufacturing
- Tin smelting
- Titanium smelting
- Welding rod manufacturing

Exclusions/References

Units mainly engaged in

- production of unrefined gold bullion as part of an integrated mining unit are included in Class 0804 Gold Ore Mining;
- manufacturing of metallic compounds n.e.c. not in association with smelting are included in Class 1813 Basic Inorganic Chemical Manufacturing; and
- manufacturing welding and foundry fluxes are included in Class 1899 Other Basic
 Chemical Product Manufacturing n.e.c.

214 BASIC NON-FERROUS METAL PRODUCT MANUFACTURING

2141 Non-Ferrous Metal Casting

This class consists of units mainly engaged in manufacturing finished non-ferrous metal products by casting molten non-ferrous metals in moulds. Also included in this class are units mainly engaged in cleaning and finishing cast non-ferrous products.

Primary activities

- Castings, non-ferrous metal, manufacturing n.e.c.
- Die casting, non-ferrous metal, manufacturing n.e.c.

Exclusions/References

Units mainly engaged in

- smelting or casting aluminium are included in 2132 Aluminium Smelting; and
- manufacturing other finished or semi-finished articles from castings, by machining or other processing, are included in the classes covering the manufacture of these articles.

2142 Aluminium Rolling, Drawing, Extruding

This class consists of units mainly engaged in hot or cold rolling, drawing or extruding aluminium. Also included are units mainly engaged in manufacturing aluminium powders or flakes.

Primary activities

Aluminium foil, household, manufacturing

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

Aluminium Rolling, Drawing, Extruding continued

- Aluminium rolling, drawing or extruding
- Bar, aluminium, manufacturing
- Foil, aluminium, manufacturing
- Paper-backed aluminium foil manufacturing
- Pipe, aluminium, manufacturing
- Plastic-coated aluminium foil manufacturing
- Plate, aluminium, manufacturing
- Powder or flake, aluminium, manufacturing
- Rod, aluminium, manufacturing
- Section, aluminium, rolling, drawing or extruding
- Sheet, aluminium, manufacturing
- Strip, aluminium, manufacturing
- Tube, aluminium, manufacturing
- Wire, aluminium, manufacturing

Exclusions/References

Units mainly engaged in

- casting aluminium shapes are included in Class 2132 Aluminium Smelting; and
- manufacturing stranded, braided or insulated aluminium wire, cable or strip are included in Class 2431 Electric Cable and Wire Manufacturing.

2149 Other Basic Non-Ferrous Metal Product Manufacturing

This class consists of units mainly engaged in hot or cold rolling, drawing or extruding non-ferrous metal. Also included are units mainly engaged in manufacturing non-ferrous metal powders or flakes not elsewhere classified.

Primary activities

- Bar, non-ferrous metal, manufacturing (except aluminium)
- Foil, non-ferrous metal, manufacturing (except aluminium)
- Non-ferrous metal rolling, drawing or extruding (except aluminium)
- Pipe, non-ferrous metal, manufacturing (except aluminium)
- Plate, non-ferrous metal, manufacturing (except aluminium)
- Powder or flake, non-ferrous metal, manufacturing, n.e.c.
- Rod, non-ferrous metal, manufacturing (except aluminium)
- Section, non-ferrous metal, rolling, drawing or extruding (except aluminium)
- Sheet, non-ferrous metal, manufacturing (except aluminium)
- Strip, non-ferrous metal, manufacturing (except insulated or from aluminium)
- Tube, non-ferrous metal, manufacturing (except aluminium)
- Wire, non-ferrous metal, manufacturing (except stranded, braided or insulated or from aluminium)

Exclusions/References

Units mainly engaged in

manufacturing metal powders or flakes of molybdenum, tantalum or tungsten are included in Class 2139 Other Basic Non-Ferrous Metal Manufacturing;

Subdivision 21 - Primary Metal and Metal Product Manufacturing Group Class Description

Other Basic Non-Ferrous Metal Product Manufacturing continued

- rolling, drawing or extruding aluminium or in manufacturing aluminium powders or flakes are included in Class 2142 Aluminium Rolling, Drawing, Extruding; and
- manufacturing non-ferrous stranded, braided or insulated wire, cable or strip are included in Class 2431 Electric Cable and Wire Manufacturing.

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

221 IRON AND STEEL FORGING

2210 Iron and Steel Forging

This class consists of units mainly engaged in manufacturing finished or semi-finished iron or steel products by forging (compressive force exerted through a die).

Primary activities

- Chain, forged steel, manufacturing
- Fittings, steam, gas or water, forged iron or steel, manufacturing
- Forgings, iron or steel, manufacturing
- Horse shoe mass production
- Pipe fittings, forged iron or steel, manufacturing
- Tube fittings, forged iron or steel, manufacturing
- Valves or valve parts, steam, gas or water, forged iron or steel, manufacturing

Exclusions/References

Units mainly engaged in manufacturing finished or semi-finished products from metal forging by machining or other processing are included in the classes covering the manufacture of these products.

222 STRUCTURAL METAL PRODUCT MANUFACTURING

2221 **Structural Steel Fabricating**

This class consists of units mainly engaged in fabricating structural steel components of buildings or other structures.

Primary activities

- Fabricated structural steel manufacturing (ready-made parts for structures)
- Girder, prefabricated steel, manufacturing
- Joist, prefabricated steel, manufacturing
- Prefabricated structural steel parts manufacturing
- Rafter, prefabricated steel, manufacturing
- Reinforcing mesh, welded steel, manufacturing
- Reinforcing steel rod, processed, manufacturing (from wire bar or merchant bar)
- Roof truss, prefabricated steel, manufacturing
- Scaffolding, prefabricated steel, manufacturing
- Steel plate, perforated, manufacturing

Exclusions/References

Units mainly engaged in

- the manufacture of complete steel-framed and clad structures such as prefabricated sheds and garages are included in Class 2222 Prefabricated Metal Building Manufacturing;
- the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in Division E Construction:
- the construction (including on-site assembly) of complete pipelines or steel towers are included in Class 3109 Other Heavy and Civil Engineering Construction; and

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Structural Steel Fabricating continued

 the erection or installation (including on-site fabrication) of structural steel components for buildings or other structures are included in Class 3224 Structural Steel Erection Services.

2222 Prefabricated Metal Building Manufacturing

This class consists of units mainly engaged in manufacturing prefabricated metal buildings.

Primary activities

- Building, prefabricated metal, manufacturing
- Bus shelter, prefabricated metal, manufacturing
- Carport, prefabricated metal, manufacturing
- Garage, prefabricated metal, manufacturing
- Kit set home, prefabricated metal, manufacturing
- Shed, prefabricated metal, manufacturing

Exclusions/References

Units mainly engaged in

- the erection or installation of completely prefabricated buildings (including buildings prefabricated off-site to a substantially complete state) are included in the appropriate classes of Division E Construction;
- the erection or installation (including on-site fabrication) of structural steel components for buildings or other structures are included in Class 3224 Structural Steel Erection Services;
- manufacturing structural steel components of buildings or other structures, other than in structurally complete sets, are included in Class 2221 Structural Steel Fabricating; and
- hiring out prefabricated metal buildings are included in Division L Rental, Hiring and Real Estate Services.

2223 Architectural Aluminium Product Manufacturing

This class consists of units mainly engaged in manufacturing architectural aluminium products such as doors, railings, roofing and guttering, or aluminium framed windows, doors or shower screens (complete with glass).

- Aluminium framed door, glazed, manufacturing
- Aluminium roofing manufacturing
- Architectural aluminium product manufacturing
- Ceiling section, fabricated aluminium, manufacturing
- Curtain wall, aluminium, manufacturing
- Door or door frame, aluminium, manufacturing
- Downpipe, aluminium, manufacturing
- Fascia, aluminium, manufacturing
- Fly screen door, aluminium, manufacturing
- Garage door, aluminium, manufacturing
- Gate, aluminium, manufacturing
- Guttering, aluminium, manufacturing
- Ornamental architectural aluminium work manufacturing
- Partition, prefabricated aluminium, manufacturing

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Architectural Aluminium Product Manufacturing continued

- Railing, aluminium, manufacturing
- Roller shutter, aluminium, manufacturing
- Shop front, aluminium, manufacturing
- Shower screen, aluminium framed, manufacturing
- Skylight, aluminium, manufacturing
- Window frame or sash, aluminium, manufacturing
- Window screen, aluminium, manufacturing
- Window, aluminium framed, manufacturing (complete with glass)

Exclusions/References

Units mainly engaged in

- manufacturing sheet metal products for building purposes such as downpipes, guttering or ducts are included in Class 2224 Metal Roof and Guttering Manufacturing (except Aluminium);
- rolling, drawing or extruding aluminium into basic aluminium products (e.g. pipes, rods, bars and tubes) are included in Class 2142 Aluminium Rolling, Drawing, Extruding;
- manufacturing aluminium blinds or awnings are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- installing windows or window frames are included in Class 3245 Glazing Services.

2224 Metal Roof and Guttering Manufacturing (except Aluminium)

This class consists of units mainly engaged in manufacturing metal roofing components, including guttering, from sheet metal other than aluminium.

Primary activities

- Guttering, metal, manufacturing (except aluminium)
- Roofing component, metal, manufacturing (except aluminium)
- Roofing, metal, manufacturing (except aluminium)

Exclusions/References

Units mainly engaged in the manufacturing of aluminium roofing and guttering are included in Class 2223 Architectural Aluminium Product Manufacturing.

Other Structural Metal Product Manufacturing 2229

This class consists of units mainly engaged in manufacturing architectural steel, wrought iron or other metal (except aluminium) products such as window frames, doors, stairs or staircases, railings, gates, balustrades or ornamental partitions.

- Architectural metal product manufacturing (except aluminium)
- Balcony, metal, manufacturing (except aluminium)
- Balustrade, metal, manufacturing (except aluminium)
- Curtain wall, metal, manufacturing (except aluminium)
- Door or door frame, metal, manufacturing (except aluminium)
- Door, fire resistant, manufacturing
- Fascia, metal, manufacturing (except aluminium)
- Fire escape, prefabricated metal, manufacturing (except aluminium)

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Other Structural Metal Product Manufacturing continued

- Fly screen door, metal, manufacturing (except aluminium)
- Garage door, metal, manufacturing (except aluminium)
- Gate, metal, manufacturing (except aluminium or wire)
- Ornamental architectural metalwork manufacturing (except aluminium)
- Partition, prefabricated metal, manufacturing (except aluminium)
- Railing, metal, manufacturing (except aluminium)
- Roller shutter, metal, manufacturing (except aluminium)
- Shop front, metal, manufacturing (except aluminium)
- Shutter, metal, manufacturing (except aluminium)
- Skylight, metal, manufacturing (except aluminium)
- Stair or staircase, prefabricated metal, manufacturing (except aluminium)
- Window frame or sash, metal, manufacturing (except aluminium)
- Window screen, metal, manufacturing (except aluminium)

Exclusions/References

Units mainly engaged in

- fabricating structural steel are included in Class 2221 Structural Steel Fabricating;
- manufacturing sheet metal (except aluminium) products such as downpipes, guttering or ducts are included in Class 2224 Metal Roof and Guttering Manufacturing (except Aluminium);
- manufacturing metal blinds or awnings are included in Class 2299 Other Fabricated Metal
 Product Manufacturing n.e.c.; and
- installing windows or window frames are included in Class 3245 Glazing Services.

223 METAL CONTAINER MANUFACTURING

2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing

This class consists of units mainly engaged in manufacturing boilers, tanks and other metal containers from heavy gauge metals.

Primary activities

- Boiler, metal, manufacturing
- Farm storage tank, metal, manufacturing
- Gas cylinder manufacturing
- Metal vat or tank manufacturing
- Silo, metal, manufacturing
- Steam generating boiler manufacturing
- Steam superheater manufacturing
- Storage tank, metal, manufacturing

Exclusions/References

Units mainly engaged in

- erecting (including on-site fabricating) heavy gauge containers in buildings or other structures are included in Division E Construction; and
- manufacturing metal containers (except boilers, tanks and other heavy gauge metal containers) are included in Class 2239 Other Metal Container Manufacturing.

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

224

2239 Other Metal Container Manufacturing

This class consists of units mainly engaged in manufacturing metal containers not elsewhere classified.

Primary activities

- Bin, metal, manufacturing
- Can, metal, manufacturing
- Drum, metal, manufacturing
- Food and drink can manufacturing
- Garbage can, metal, manufacturing
- Letter box, metal, manufacturing
- Metal container, metal, manufacturing n.e.c.
- Tool box, metal, manufacturing
- Vacuum bottle and jug manufacturing

Exclusions/References

Units mainly engaged in manufacturing boilers, tanks and other heavy gauge metal containers are included in Class 2231 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing.

SHEET METAL PRODUCT MANUFACTURING (EXCEPT METAL STRUCTURAL AND CONTAINER PRODUCTS)

2240 Sheet Metal Product Manufacturing (except Metal Structural and Container **Products**)

This class consists of units mainly engaged in manufacturing other sheet metal products not elsewhere classified such as pressed or spun metal holloware, air ducts and bottle closures.

- Bottle closure, metal, manufacturing
- Chute, sheet metal, manufacturing
- Coppersmithing (except boiler making)
- Cornice, sheet metal, manufacturing
- Crown seal, metal, manufacturing
- Duct work, air conditioning, manufacturing
- Duct, sheet metal, manufacturing
- Eyelet, metal, manufacturing
- Funnel, sheet metal, manufacturing
- Holloware, pressed or spun metal, manufacturing
- Hopper, sheet metal, manufacturing
- Machine guard, sheet metal, manufacturing
- Motor vehicle number plate manufacturing
- Stainless steel pressed holloware manufacturing
- Stove pipe, sheet metal, manufacturing
- Tag, sheet metal, manufacturing
- Ventilator, sheet metal, manufacturing

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

229

Sheet Metal Product Manufacturing (except Metal Structural and Container

Products) continued

Exclusions/References

Units mainly engaged in

- minting and pressing coins, medals or badges are included in Class 2591 Jewellery and Silverware Manufacturing;
- installing air conditioning duct work are included in Class 3233 Air Conditioning and Heating Services; and
- manufacturing metal containers are included in Classes 2231 Boiler, Tank and Other Heavy
 Gauge Metal Container Manufacturing or 2239 Other Metal Container Manufacturing.

OTHER FABRICATED METAL PRODUCT MANUFACTURING

2291 Spring and Wire Product Manufacturing

This class consists of units mainly engaged in manufacturing wire or wire products, cable, wire netting, nails or rolled steel fence posts.

Primary activities

- Barbed wire manufacturing
- Braided ferrous wire, cable or strip, manufacturing
- Chain manufacturing (except forged, cast or sprocket chain)
- Fence dropper, wire, manufacturing
- Fence post or dropper, rolled steel, manufacturing
- Gate, wire, manufacturing
- Guard, wire, manufacturing
- Hook, wire, manufacturing
- Household articles, wire, manufacturing
- Nail manufacturing
- Pin manufacturing (except metallic dowel pins)
- Round wire manufacturing
- Safety pin manufacturing
- Screening, wire, manufacturing
- Shopping trolley manufacturing
- Skewer, metal, manufacturing
- Sling, wire, manufacturing
- Spike, wire, manufacturing
- Spring manufacturing
- Stranded ferrous wire, cable or strip, manufacturing
- Welded link chain manufacturing
- Wire mesh manufacturing (except reinforcing mesh)
- Wire netting manufacturing
- Wire product manufacturing n.e.c.
- Woven wire product manufacturing (except mattress supports)

Exclusions/References

Units mainly engaged in

manufacturing coiled steel rod for drawing into wire are included in Class 2110 Iron
 Smelting and Steel Manufacturing;

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Spring and Wire Product Manufacturing continued

- manufacturing wire mattress supports (except upholstered) of woven wire, link mesh, or wire spring are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- manufacturing electric or telephone cable or wire are included in Class 2431 Electric Cable and Wire Manufacturing.

2292 Nut, Bolt, Screw and Rivet Manufacturing

This class consists of units mainly engaged in manufacturing metal nuts, bolts, screws, rivets, fasteners, metal washers or other precision turned metal items.

Primary activities

- Dowel pin, metal, manufacturing
- Expansion bolt, metal, manufacturing
- Machine screw, metal, manufacturing
- Masonry anchor, metal, manufacturing
- Nut or bolt, metal, manufacturing
- Rivet, metal, manufacturing
- Screw, metal, manufacturing
- Set screw, metal, manufacturing
- Turnbuckle, metal, manufacturing
- Washer, metal, manufacturing

2293 **Metal Coating and Finishing**

This class consists of units mainly engaged in engraving, polishing, heat treating, plating, galvanising, anodising, colouring, plastic dipping, ceramic or other coating or finishing of client supplied metals or metal products. This class also includes units mainly engaged in metal coating of non-metal products not elsewhere classified.

- Anodising
- Boron nitride coating of machine tool parts
- Brass finishing or plating
- Cadmium plating
- Chromium plating
- Copper plating
- Enamelling of metal
- Engraving on metal (except process or photographic)
- Galvanising of client supplied materials
- Gold plating
- Heat treating metal or metal products
- Metal coating n.e.c.
- Metal polishing or finishing
- Nickel plating
- Painting of manufactured metal products
- Plastic coating of metal
- Powder coating of metal and metal products

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Metal Coating and Finishing continued

- Silver plating
- Vitreous enamelling

2299 Other Fabricated Metal Product Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing hand tools (except of wood, pneumatic or power operated), general hardware and other fabricated metal products not elsewhere classified.

- Ammunition manufacturing
- Awning or blind, metal, manufacturing (including aluminium)
- Bathroom or toilet fittings, metal, manufacturing
- Blow torch manufacturing
- Bottle or can opener manufacturing (except power operated)
- Button, metal, manufacturing
- Clothes hoist manufacturing
- Coupling, metal, manufacturing
- Cutlery manufacturing (except of solid silver or gold)
- Door handle, metal, manufacturing
- Drilling bit manufacturing (except twist drills)
- Fabricated metal product manufacturing n.e.c.
- Fire sprinkler manufacturing
- Firearm manufacturing
- Fittings, steam, gas or water, manufacturing (non-ferrous metal)
- Garden tool manufacturing (except power operated)
- Grease gun manufacturing (except pneumatic or power operated)
- Hand tool manufacturing (except pneumatic or power operated)
- Handbag frame, metal, manufacturing
- Key manufacturing
- Knife blank manufacturing
- Knife, hand held, manufacturing (except power operated)
- Livestock yarding equipment, metal, manufacturing
- Lock manufacturing
- Machine knife or blades manufacturing
- Mast, aluminium, manufacturing
- Mattress support, woven wire, link mesh or wire spring, manufacturing (except upholstered)
- Pipe coil manufacturing
- Pipe fittings, non-ferrous metal, manufacturing
- Platework n.e.c.
- Razor or razor blade manufacturing (except power operated)
- Scissor manufacturing (except electric)
- Screwdriver manufacturing (including bits or blades; except pneumatic or power operated)
- Soldering iron manufacturing (except power operated)
- Sprocket chain manufacturing

Subdivision 22 - Fabricated Metal Product Manufacturing

Group Class Description

Other Fabricated Metal Product Manufacturing n.e.c. continued

- Steel wool manufacturing
- Tackle block, metal, manufacturing
- Tube fittings, non-ferrous metal, manufacturing
- Tubing, flexible metal, manufacturing
- Turnstile, metal, manufacturing
- Valve or valve parts, steam, gas or water, manufacturing (non-ferrous metal)
- Vice, bench, manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing propellant powder and percussion caps for ammunition are in Class 1892 Explosive Manufacturing;
- manufacturing wooden tools handles are included in Class 1499 Other Wood Product Manufacturing n.e.c.;
- manufacturing electrical welding or soldering equipment are included in Class 2439 Other Electrical Equipment Manufacturing;
- manufacturing pneumatic or power operated hand tools are included in Class 2463 Machine Tool and Parts Manufacturing;
- manufacturing gas or water meters are included in Class 2419 Other Professional and Scientific Equipment Manufacturing;
- manufacturing metal cabinets and other metal furniture are included in Class 2512 Metal Furniture Manufacturing; and
- manufacturing barbecues are included in Class 2441 Whiteware Appliance Manufacturing.

Subdivision 23 - Transport Equipment Manufacturing

Group Class Description

231 MOTOR VEHICLE AND MOTOR VEHICLE PART MANUFACTURING

2311 Motor Vehicle Manufacturing

This class consists of units mainly engaged in manufacturing motor vehicles or motor vehicle engines.

Primary activities

- Bus manufacturing
- Hydrogen, fuelcell, hybrid or electric vehicle manufacturing
- Motor car manufacturing
- Motor vehicle assembling
- Motor vehicle engine manufacturing
- Truck manufacturing (except off-highway)
- Van manufacturing

Exclusions/References

Units mainly engaged in

- converting motor vehicle bodies (car, bus or truck) using an existing engine and chassis are included in Class 2312 Motor Vehicle Body and Trailer Manufacturing;
- manufacturing motor vehicle parts are included in Class 2319 Other Motor Vehicle Parts
 Manufacturing;
- manufacturing motor cycles and transport equipment n.e.c. (including unusual terrain vehicles such as hovercrafts) are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.;
- manufacturing off-highway trucks are included in Class 2462 Mining and Construction Machinery Manufacturing;
- manufacturing forklift trucks are included in Class 2491 Lifting and Material Handling Equipment Manufacturing; and
- repairing or maintaining motor vehicles are included in the appropriate classes of Group
 941 Automotive Repair and Maintenance.

2312 Motor Vehicle Body and Trailer Manufacturing

This class consists of units mainly engaged in manufacturing motor vehicle bodies (including buses and trucks), caravans and trailers, and in vehicle modifications involving permanent changes to bodywork using an existing engine and chassis.

- Ambulance converting
- Boat trailer manufacturing
- Bus vehicle body assembly on supplied motor and chassis
- Campervan manufacturing
- Caravan manufacturing
- Firetruck converting
- Horse float manufacturing
- Motor vehicle converting
- Stock crate manufacturing
- Trailer manufacturing
- Truck body manufacturing

Subdivision 23 - Transport Equipment Manufacturing

Group Class Description

Motor Vehicle Body and Trailer Manufacturing continued

Truck tipper tray manufacturing

Exclusions/References

Units mainly engaged in panel beating or smash repairing of motor vehicles are included in the appropriate classes of Group 941 Automotive Repair and Maintenance.

2313 **Automotive Electrical Component Manufacturing**

This class consists of units mainly engaged in manufacturing automotive electrical components, automotive air conditioners or instruments.

Primary activities

- Air conditioner, automotive, manufacturing
- Alternator manufacturing
- Automotive electrical component manufacturing (except batteries)
- Automotive electrical component, factory reconditioning
- Automotive wire manufacturing
- Car horn, electric, manufacturing
- Heater and demister, automotive, manufacturing
- Ignition coil manufacturing
- Light fittings, automotive, manufacturing
- Spark plug manufacturing
- Spotlight, automotive, manufacturing
- Starter motor manufacturing
- Windscreen wiper manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing motor vehicle batteries are included in Class 2439 Other Electrical Equipment Manufacturing; and
- reconditioning alternators and starter motors other than on a factory exchange basis are included in Class 9419 Other Automotive Repair and Maintenance.

2319 Other Motor Vehicle Parts Manufacturing

This class consists of units mainly engaged in manufacturing motor vehicle parts not elsewhere classified. This class also includes factory engine reconditioning on a changeover basis.

- Automotive parts manufacturing n.e.c.
- Car accessory manufacturing
- Child car restraint manufacturing
- Clutch assembly manufacturing
- Factory reconditioning of changeover motors
- Gearbox manufacturing
- Marine conversion of automotive engines
- Muffler manufacturing
- Radiator manufacturing
- Roof rack manufacturing
- Seat belt manufacturing

Subdivision 23 - Transport Equipment Manufacturing

Group Class Description

Other Motor Vehicle Parts Manufacturing continued

- Shock absorber manufacturing
- Suspension component manufacturing
- Transmission manufacturing
- Wheel manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing complete motor vehicle parts completely out of fibreglass or plastic are included in Class 1919 Other Polymer Product Manufacturing;
- manufacturing motor vehicle tyres are included in Class 1914 Tyre Manufacturing;
- manufacturing windscreen glasses are included in Class 2010 Glass and Glass Product Manufacturing;
- manufacturing car seats (except child restraints) are included in Class 2511 Wooden
 Furniture and Upholstered Seat Manufacturing; and
- automotive engine reconditioning are included in Class 9419 Other Automotive Repair and Maintenance.

239 OTHER TRANSPORT EQUIPMENT MANUFACTURING

2391 Shipbuilding and Repair Services

This class consists of units mainly engaged in manufacturing or repairing vessels of 50 tonnes and over displacement, submarines or major components for ships and submarines not elsewhere classified.

Primary activities

- Drydock operation
- Hull cleaning
- Ship repairing
- Ship wrecking
- Shipbuilding
- Submarine constructing

Exclusions/References

Units mainly engaged in building boats are included in Class 2392 Boatbuilding and Repair Services.

2392 Boatbuilding and Repair Services

This class consists of units mainly engaged in manufacturing or repairing vessels of under 50 tonnes displacement.

- Boat repairing
- Boatbuilding
- Canoe manufacturing
- Dinghy manufacturing
- Inflatable boat manufacturing
- Jet boat building
- Motorboat, inboard and outboard, building

Subdivision 23 - Transport Equipment Manufacturing

Group Class Description

Boatbuilding and Repair Services continued

- Powerboat building
- Sailboat manufacturing
- Yacht construction

Exclusions/References

Units mainly engaged in

- manufacturing boat components from fibreglass are included in Class 1919 Other Polymer Product Manufacturing; and
- manufacturing surfboards and sailboards are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing.

2393 Railway Rolling Stock Manufacturing and Repair Services

This class consists of units mainly engaged in manufacturing or repairing railway locomotives or other rolling stock.

Primary activities

- Cable car manufacturing
- Locomotive manufacturing
- Rail carriage manufacturing
- Railway rolling stock manufacturing
- Repair of locomotives and rolling stock
- Tram manufacturing

Exclusions/References

Units mainly engaged in constructing railroads are included in Class 3109 Other Heavy and Civil Engineering Construction.

2394 Aircraft Manufacturing and Repair Services

This class consists of units mainly engaged in manufacturing or repairing aircraft, aircraft engines and frames, as well as specialist aircraft repair services not elsewhere classified.

Primary activities

- Aircraft engine building or repairing
- Aircraft manufacturing
- Airframe building and repair
- Avionics equipment repairing n.e.c.
- Glider manufacturing and repair (except hang glider)
- Guided missile manufacturing
- Helicopter manufacturing or repairing

Exclusions/References

- manufacturing hang gliders are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing; and
- manufacturing hovercraft are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.

Subdivision 23 - Transport Equipment Manufacturing

Group Class Description

2399 Other Transport Equipment Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing bicycles, motor cycles, hovercrafts and other transport equipment not elsewhere classified (including unusual terrain vehicles).

Primary activities

- Baby stroller manufacturing
- Bicycle manufacturing
- Golf buggy manufacturing
- Horse drawn vehicle manufacturing
- Hovercraft manufacturing
- Motor cycle manufacturing
- Scooter, electronic, manufacturing
- Trotting gig manufacturing
- Unusual terrain vehicle manufacturing
- Wheelbarrow manufacturing
- Wheelchair manufacturing
- Wheelchair, electronic, manufacturing

Exclusions/References

- manufacturing off-highway trucks are included in Class 2462 Mining and Construction
 Machinery Manufacturing;
- manufacturing forklift trucks are included in Class 2491 Lifting and Material Handling Equipment Manufacturing;
- manufacturing wheeled toys (such as skateboards) or sporting goods n.e.c. are included in Class 2592 Toy, Sporting and Recreational Product Manufacturing; and
- repairing motor cycles are included in Class 9419 Other Automotive Repair and Maintenance.

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

241 PROFESSIONAL AND SCIENTIFIC EQUIPMENT MANUFACTURING

2411 Photographic, Optical and Ophthalmic Equipment Manufacturing

This class consists of units mainly engaged in manufacturing photographic equipment (except sensitised photographic film, paper, plates or chemicals), optical instruments or equipment, or ophthalmic equipment. Also included are units mainly engaged in grinding optical lenses.

Primary activities

- Binocular manufacturing
- Camera manufacturing
- Contact lens manufacturing
- Microscope manufacturing
- Ophthalmic article manufacturing
- Optical instrument or equipment manufacturing
- Optical lens grinding
- Spectacle frame manufacturing
- Spectacle lens grinding
- Sunglasses manufacturing
- Telescope manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing optical glasses or blanks for lenses are included in Class 2010 Glass and Glass Product Manufacturing:
- manufacturing sensitised photographic films, plates, papers or chemicals are included in Class 1891 Photographic Chemical Product Manufacturing;
- manufacturing photocopying machines are included in Class 2421 Computer and Electronic Office Equipment Manufacturing;
- testing sight, diagnosing sight defects or dispensing spectacles or contact lenses are included in Class 8532 Optometry and Optical Dispensing; and
- processing photographic films are included in Class 9532 Photographic Film Processing.

2412 **Medical and Surgical Equipment Manufacturing**

This class consists of units mainly engaged in manufacturing medical, surgical or dental equipment, including dentures.

- Artificial eye manufacturing
- Artificial joint manufacturing
- Artificial limb manufacturing
- Dental amalgam manufacturing
- Dental chair manufacturing (fitted with mechanical device)
- Dental instrument or equipment manufacturing
- Dental plaster or cement manufacturing
- Denture manufacturing
- Electromedical equipment manufacturing
- First aid equipment manufacturing
- Hearing aid manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Medical and Surgical Equipment Manufacturing continued

- Hypodermic needle or syringe manufacturing
- Magnetic resonance imaging (medical) equipment manufacturing
- Medical diagnostic apparatus manufacturing
- Medical equipment manufacturing
- Medical ultrasound equipment manufacturing
- Orthotics (arch support) manufacturing
- Pacemaker manufacturing
- Respirator manufacturing
- Surgical equipment manufacturing
- Thermometer, medical, manufacturing
- Veterinary instrument manufacturing

Exclusions/References

Units mainly engaged in manufacturing ophthalmic equipment are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing.

2419 Other Professional and Scientific Equipment Manufacturing

This class consists of units mainly engaged in manufacturing navigational, measuring or other professional and scientific equipment not elsewhere classified such as control or meteorological or surveying equipment or instruments, or specialised parts for such equipment.

- Clock manufacturing
- Control equipment, electrical, manufacturing
- Electricity and electric signal testing equipment manufacturing
- Gas meter manufacturing
- Global positioning system (GPS) equipment manufacturing
- Laboratory analytic instrument manufacturing
- Magnetic resonance imaging (except medical) equipment manufacturing
- Measuring instrument manufacturing
- Meteorological instrument manufacturing n.e.c.
- Nautical instrument manufacturing
- Navigational systems and equipment manufacturing
- Optical fibre cable, uninsulated, manufacturing
- Parking meter manufacturing
- Professional and scientific equipment manufacturing n.e.c.
- Radar systems and equipment manufacturing
- Radio remote control equipment manufacturing n.e.c.
- Signalling equipment, electrical, manufacturing n.e.c.
- Sonar systems and equipment manufacturing
- Surveying instrument manufacturing
- Taxi meter manufacturing
- Traffic signal, electrical, manufacturing
- Watch manufacturing
- Water meter manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Other Professional and Scientific Equipment Manufacturing continued

Exclusions/References

Units mainly engaged in

- manufacturing photographic, optical or ophthalmic equipment are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing;
- manufacturing equipment for measuring and testing communications signals are included in Class 2422 Communication Equipment Manufacturing;
- manufacturing motor control switches and relays are included in Class 2439 Other Electrical Equipment Manufacturing; and
- manufacturing insulated optical fibre cable are included in Class 2431 Electric Cable and Wire Manufacturing.

242 COMPUTER AND ELECTRONIC EQUIPMENT MANUFACTURING

2421 Computer and Electronic Office Equipment Manufacturing

This class consists of units mainly engaged in manufacturing computers, computer peripheral equipment or other electronic office equipment.

Primary activities

- Calculator manufacturing
- Cash register manufacturing
- Computer manufacturing
- Computer monitor manufacturing
- Computer peripheral manufacturing
- Computer printer manufacturing
- Joystick manufacturing
- Keyboard manufacturing
- Laptop manufacturing
- Office machine (electronic) manufacturing
- Photocopying machine manufacturing
- Typewriter (electronic) manufacturing

Exclusions/References

- maintaining or repairing computers are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance;
- manufacturing digital telecommunications switches, local area network and wide area network communications equipment, such as bridges, routers and gateways; or internal or external computer modems; are included in Class 2422 Communication Equipment Manufacturing;
- manufacturing electronic components for computers, such as sound, video, controller and network interface cards, and semiconductor equipment are included in Class 2429 Other Electronic Equipment Manufacturing; and
- providing computer consultancy services are included in Class 7000 Computer System Design and Related Services.

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

2422 Communication Equipment Manufacturing

This class consists of units mainly engaged in manufacturing electronic and/or studio equipment for television or radio broadcasting; data transmission equipment, such as routers or modems; or telecommunication (including telephone) data communication, receiver or transceiver equipment.

Primary activities

- Cable television equipment manufacturing
- Data transmission equipment (bridges, gateways, routers etc.) manufacturing
- Intercom equipment manufacturing
- Modem manufacturing
- Pager manufacturing
- Radio broadcast studio equipment manufacturing
- Radio transceiver manufacturing
- Radio transmitter manufacturing
- Remote monitoring alarm system equipment manufacturing
- Telecommunication equipment manufacturing
- Telephone equipment manufacturing
- Telephone switching equipment manufacturing
- Telephone, cellular, manufacturing
- Television antenna or parts manufacturing
- Television studio equipment manufacturing

Exclusions/References

Units mainly engaged in

- installing radio or television broadcasting equipment or telephone, telegraph or telex equipment are included in Class 3109 Other Heavy and Civil Engineering Construction;
- manufacturing audio or visual receivers such as televisions or radios, or sound reproducing and/or recording equipment, are included in Class 2429 Other Electronic Equipment Manufacturing; and
- manufacturing alarm system equipment (except remote monitoring alarm systems) are included in Class 2429 Other Electronic Equipment Manufacturing.

2429 Other Electronic Equipment Manufacturing

This class consists of units mainly engaged in manufacturing audio or visual receiving sets, sound reproducing and/or recording equipment, radio receiving sets (except radio transceivers or radio telegraphic or telephone receivers), television receiving sets, headphones, electronic equipment or components not elsewhere classified.

- Amplifier, audio-frequency, manufacturing
- Blank computer disc manufacturing
- Blank video cassette manufacturing
- Circuit board, printed (bare or loaded), manufacturing
- Compact disc player manufacturing
- Earphone manufacturing
- Electronic circuit component manufacturing
- Fire alarm apparatus manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Other Electronic Equipment Manufacturing continued

- Headphone manufacturing
- Integrated circuit manufacturing
- Loudspeaker manufacturing
- Microphone manufacturing
- Radio receiving set manufacturing
- Record player manufacturing
- Semi-conductor manufacturing
- Sound recording equipment manufacturing
- Sound reproducing equipment manufacturing
- Tape recorder manufacturing
- Television receiving set manufacturing
- Transistor manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing electronic scooters or wheelchairs are included in Class 2399 Other Transport Equipment Manufacturing n.e.c.;
- manufacturing television antennae or parts are included in Class 2422 Communication Equipment Manufacturing;
- manufacturing radio transceivers, radio telegraphic or telephonic receivers, radio or television broadcasting equipment (including studio apparatus n.e.c.), closed circuit television equipment or parts for radio, television or audio equipment are included in Class 2422 Communication Equipment Manufacturing;
- manufacturing remote monitoring alarm system equipment or intercom equipment are included in Class 2422 Communication Equipment Manufacturing;
- repairing record players, tape recorders, radio or television receivers are included in Class 9421 Domestic Appliance Repair and Maintenance; and
- installing or repairing car radios or cassette players are included in Class 9411 Automotive Electrical Services.

ELECTRICAL EQUIPMENT MANUFACTURING

2431 **Electric Cable and Wire Manufacturing**

This class consists of units mainly engaged in manufacturing cables, wires or strips capable of conducting electricity, including braided or insulated non-ferrous cables, wires or strips. Units mainly engaged in manufacturing optical fibre cables for data transmission, including telecommunications cables are also included.

Primary activities

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- Co-axial cable manufacturing
- Fuse wire manufacturing
- Non-ferrous cable, wire or strip manufacturing
- Optical fibre cable, insulated, manufacturing
- Telecommunications cable manufacturing
- Wire or cable, electric, manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Electric Cable and Wire Manufacturing continued

Exclusions/References

Units mainly engaged in

- manufacturing uninsulated optical fibre cable are included in Class 2419 Other
 Professional and Scientific Equipment Manufacturing; and
- laying or installing electric or telephone cable or wire are included in Class 3232 Electrical Services.

2432 Electric Lighting Equipment Manufacturing

This class consists of units mainly engaged in manufacturing light bulbs, tubes or fittings (except automotive) or electric signs.

Primary activities

- Bulb or tube, electric light, manufacturing
- Element, electrical, manufacturing
- Fittings, electric light, manufacturing (except automotive)
- Flashlight bulb manufacturing
- Lamp, infra-red or ultra-violet, manufacturing
- Neon sign manufacturing
- Sign, electric, manufacturing
- Spotlight manufacturing (except automotive)

Exclusions/References

Units mainly engaged in

- manufacturing automotive light fittings or automotive spotlights are included in Class 2313
 Automotive Electrical Component Manufacturing; and
- manufacturing lamp or light shades are included in the appropriate classes of Division C
 Manufacturing.

2439 Other Electrical Equipment Manufacturing

This class consists of units mainly engaged in manufacturing batteries, electric motors, generators, electricity transmission or distribution equipment, switchgear, switchboards, transformers or other electrical machinery, equipment, supplies or components not elsewhere classified.

- Battery manufacturing (including motor vehicles)
- Brush, carbon, manufacturing
- Distribution box or board, electricity, manufacturing
- Dry cell battery manufacturing
- Dynamo manufacturing n.e.c.
- Electric motor manufacturing n.e.c.
- Electric motor rewinding
- Electrical equipment or machinery manufacturing n.e.c.
- Furnace, electric, manufacturing (except space heaters)
- Fuse or cutout manufacturing
- Generator manufacturing (except wind powered)
- Magnet manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Other Electrical Equipment Manufacturing continued

- Soldering iron, electrical, manufacturing
- Transformer manufacturing
- Transmission equipment, electrical, manufacturing
- Welding equipment, electrical, manufacturing
- Wet cell battery manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing windmills are included in Class 2461 Agricultural Machinery and Equipment Manufacturing;
- manufacturing soldering or welding flux are included in Class 1899 Other Basic Chemical Product Manufacturing n.e.c.;
- manufacturing automotive electrical parts (except batteries) are included in Class 2313 Automotive Electrical Component Manufacturing;
- installing (on-site assembly) of heavy electrical machinery are included in Class 3109 Other Heavy and Civil Engineering Construction.

244 DOMESTIC APPLIANCE MANUFACTURING

2441 Whiteware Appliance Manufacturing

This class consists of units mainly engaged in manufacturing domestic electric, electronic or gas whiteware appliances. Whiteware includes domestic cooking, refrigeration, freezing or washing appliances. Also included are units mainly engaged in manufacturing food waste disposal units or barbecues.

Primary activities

- Barbecue, solid fuel or gas, manufacturing
- Clothes drier, domestic, manufacturing
- Dishwasher, domestic, manufacturing
- Food waste disposal unit, domestic, manufacturing
- Freezer, domestic, manufacturing
- Microwave oven, domestic, manufacturing
- Ovens, domestic, manufacturing
- Rangehood, domestic, manufacturing
- Refrigerator compressor, domestic, manufacturing
- Refrigerator, domestic, manufacturing
- Stove, domestic, manufacturing
- Washing machine, domestic, manufacturing

Exclusions/References

- manufacturing commercial or industrial fixed space heating, cooling or air conditioning equipment, or refrigeration equipment, are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing commercial or industrial food processing machinery or other specialised machinery are included in Class 2469 Other Specialised Machinery and Equipment Manufacturing:

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Whiteware Appliance Manufacturing continued

- undertaking plumbing or electrical work arising from the installation of hot water systems
 or appliances; or installing household, industrial or commercial heating, refrigeration or
 air conditioning equipment are included in Division E Construction; and
- repairing electrical appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

2449 Other Domestic Appliance Manufacturing

This class consists of units mainly engaged in manufacturing electric, electronic or gas domestic appliances not elsewhere classified.

Primary activities

- Air conditioner compressor, domestic, manufacturing
- Air conditioner, domestic, manufacturing
- Blanket, electric, manufacturing
- Domestic appliance manufacturing n.e.c.
- Electric toothbrush manufacturing
- Fan, domestic electric, manufacturing
- Gas heating appliance, domestic, manufacturing
- Hair drier, domestic electric, manufacturing
- Heater, domestic, manufacturing
- Hot water system, domestic, manufacturing
- Hot water urn, domestic, manufacturing
- Kerosene heater, domestic, manufacturing
- Kettle or jug, electric, manufacturing
- Oil heater, domestic, manufacturing
- Sewing machine, domestic, manufacturing
- Space heater, domestic, manufacturing
- Toaster, domestic electric, manufacturing
- Vacuum cleaner, domestic, manufacturing
- Water treatment equipment, domestic, manufacturing

Exclusions/References

- manufacturing cooking, cleaning, refrigeration, freezing or washing appliances intended for domestic use are included in Class 2441 Whiteware Appliance Manufacturing;
- manufacturing fixed space heating, cooling or ventilation equipment or commercial or industrial refrigeration equipment are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing industrial fans are included in Class 2499 Other Machinery and Equipment Manufacturing n.e.c.; and
- manufacturing commercial food processing machinery, or other specialised machinery n.e.c., are included in Class 2469 Other Specialised Machinery and Equipment Manufacturing.

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

245 PUMP, COMPRESSOR, HEATING AND VENTILATION EQUIPMENT MANUFACTURING

2451 **Pump and Compressor Manufacturing**

This class consists of units mainly engaged in manufacturing air or gas compressors, pumps or pumping machinery (except refrigeration or air conditioning compressors or parts).

Primary activities

- Air compressor manufacturing
- Gas compressor manufacturing (except refrigeration or air conditioning compressors)
- Hydraulic pump, fluid power, manufacturing
- Petrol pump manufacturing
- Pump manufacturing
- Pumping equipment manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing domestic refrigeration or air conditioning compressors are included in the appropriate classes of Group 244 Domestic Appliance Manufacturing;
- repairing pumps and compressors are included in Class 9429 Other Machinery and Equipment Repair and Maintenance; and
- installing petrol pumps are included in Class 3299 Other Construction Services n.e.c.

2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing

This class consists of units mainly engaged in manufacturing commercial or industrial fixed space heating, cooling and air conditioning equipment (except motor vehicle air conditioners) or specialised parts for such equipment. Also included are units mainly engaged in manufacturing commercial or industrial gas heating equipment, refrigerated display counter units or vending machines.

Primary activities

- Air conditioning compressor or parts, commercial or industrial, manufacturing
- Air conditioning equipment, commercial or industrial, manufacturing (except motor vehicles)
- Beverage dispensing equipment (cooling) manufacturing
- Coolroom refrigeration plant manufacturing
- Refrigeration equipment, commercial or industrial, manufacturing
- Solar water heating system, commercial or industrial, manufacturing
- Space heating system, commercial or industrial, manufacturing
- Vending machine, refrigerated, manufacturing
- Water cooler, commercial or industrial, manufacturing
- Water heater, commercial or industrial, manufacturing

Exclusions/References

- manufacturing cooking, cleaning, refrigeration, freezing or washing appliances intended for domestic use are included in Class 2441 Whiteware Appliance Manufacturing;
- manufacturing domestic heating, including space heating, or air conditioning equipment are included in Class 2449 Other Domestic Appliance Manufacturing;

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

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Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing continued

- manufacturing motor vehicle air conditioners are included in Class 2313 Automotive Electrical Component Manufacturing;
- manufacturing duct work for air conditioning or space heating equipment are included in Class 2240 Sheet Metal Product Manufacturing (except Metal Structural and Container Products); and
- installing commercial or industrial space heating equipment or air conditioning equipment (including duct work) are included in Class 3233 Air Conditioning and Heating Services.

SPECIALISED MACHINERY AND EQUIPMENT MANUFACTURING

2461 Agricultural Machinery and Equipment Manufacturing

This class consists of units mainly engaged in manufacturing agricultural machinery or equipment, tractors for agricultural purposes (except crawler tractors), lawn mowers or specialised parts for such equipment.

Primary activities

- Agricultural harvesting equipment manufacturing
- Agricultural implement manufacturing (except garden tools)
- Agricultural machinery or equipment manufacturing n.e.c.
- Agricultural planting equipment manufacturing
- Irrigation equipment manufacturing
- Lawn mower manufacturing
- Mowing equipment manufacturing
- Tractor attachment, agricultural, manufacturing
- Tractor, agricultural, manufacturing (except crawler tractors)
- Windmill, agricultural, manufacturing

Exclusions/References

Units mainly engaged in

- repairing agricultural machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing crawler tractors are included in Class 2462 Mining and Construction
 Machinery Manufacturing;
- manufacturing garden tools are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- manufacturing pneumatic or power operated hand tools are included in Class 2463
 Machine Tool and Parts Manufacturing.

2462 Mining and Construction Machinery Manufacturing

This class consists of units mainly engaged in manufacturing construction, earthmoving or mining machinery and equipment, or specialised parts for such equipment. Also included are units mainly engaged in manufacturing crawler tractors and tractors for construction or earthmoving purposes.

- Back hoe manufacturing
- Concrete mixer manufacturing
- Crawler tractor manufacturing
- Crushing machinery manufacturing n.e.c.

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Mining and Construction Machinery Manufacturing continued

- Dozer, angle dozer, bulldozer manufacturing
- Drilling machinery manufacturing n.e.c.
- Earthmoving machinery manufacturing
- Front-end loader manufacturing
- Grader, road, manufacturing
- Jack hammer manufacturing
- Mining machinery manufacturing
- Off-highway truck manufacturing
- Pneumatic drill manufacturing (for construction work)
- Roller, road, manufacturing
- Tractor, construction or earthmoving, manufacturing

Exclusions/References

Units mainly engaged in

- repairing mining and construction machinery are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing agricultural tractors are included in Class 2461 Agricultural Machinery and Equipment Manufacturing; and
- manufacturing cranes, winches, hoists or hoisting equipment, or materials handling equipment n.e.c. are included in Class 2491 Lifting and Material Handling Equipment Manufacturing.

2463 **Machine Tool and Parts Manufacturing**

This class consists of units mainly engaged in manufacturing woodworking or metalworking machinery or equipment, or specialised parts for such equipment. Also included are units mainly engaged in manufacturing pneumatic or power operated hand tools, dies or die sets.

- Die, metalworking, manufacturing (hand or machine tool)
- Drilling machinery, woodworking or metalworking, manufacturing
- Drill, portable electric, manufacturing
- Explosive powered tool manufacturing (except for construction work)
- Forging machinery manufacturing
- Foundry machinery manufacturing (except furnaces)
- Hand tool, pneumatic or power operated, manufacturing
- Lathe, woodworking or metal working, manufacturing
- Machine tool attachment or parts manufacturing n.e.c.
- Metal moulding machinery manufacturing
- Metalworking machinery manufacturing n.e.c.
- Milling machine, metalworking, manufacturing
- Mould making machinery manufacturing
- Pneumatic tool manufacturing n.e.c.
- Power tool, pneumatic or power operated, manufacturing n.e.c.
- Press, woodworking or metal working, manufacturing
- Saw, power operated, manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Machine Tool and Parts Manufacturing continued

- Tyre matrix manufacturing
- Welding or cutting equipment, gas, manufacturing
- Woodworking machinery manufacturing n.e.c.

Exclusions/References

Units mainly engaged in

- repairing machine tools are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing woodworking or metalworking hand tools (except pneumatic or power operated) are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- manufacturing electrical welding equipment are included in Class 2439 Other Electrical Equipment Manufacturing.

2469 Other Specialised Machinery and Equipment Manufacturing

This class consists of units mainly engaged in manufacturing specialised machinery and equipment not elsewhere classified or parts for such equipment not elsewhere classified.

- Amusement machine manufacturing
- Bakery machinery manufacturing
- Bottling machine, food or drink, manufacturing
- Can making or sealing machinery manufacturing (food or drink processing)
- Canning machinery, food or drink, manufacturing
- Carnival or fairground equipment, mechanical, manufacturing
- Cement making machinery manufacturing
- Chemical processing machinery manufacturing
- Crushing machinery manufacturing (food processing)
- Distilling equipment, beverage, manufacturing
- Dry-cleaning machinery manufacturing
- Filter manufacturing (food processing machinery)
- Flour milling machinery manufacturing
- Food packing machinery manufacturing
- Food processing machinery, commercial, manufacturing
- Ironing or pressing machinery, industrial, manufacturing
- Juice extractor, fruit or vegetable, commercial, manufacturing
- Knitting machine, industrial, manufacturing
- Laundry machinery, industrial, manufacturing
- Moulding machine manufacturing n.e.c.
- Paper making machinery or equipment manufacturing
- Printing machinery or equipment manufacturing
- Sewing machine, industrial, manufacturing
- Slicing machinery, food, manufacturing
- Specialised machinery and equipment manufacturing n.e.c.
- Textile working machinery manufacturing
- Toaster, commercial electric, manufacturing
- Tyre retreading or repairing machinery manufacturing

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Other Specialised Machinery and Equipment Manufacturing continued

■ Vacuum cleaner, commercial, manufacturing

Exclusions/References

Units mainly engaged in

- repairing specialised machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing domestic appliances are included in the appropriate classes in Group 244 Domestic Appliance Manufacturing:
- manufacturing woodworking or metal working machinery or equipment are included in Class 2463 Machine Tool and Parts Manufacturing; and
- manufacturing industrial machinery and equipment used in a wide range of industries are included in Class 2499 Other Machinery and Equipment Manufacturing n.e.c.

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OTHER MACHINERY AND EQUIPMENT MANUFACTURING

2491 Lifting and Material Handling Equipment Manufacturing

This class consists of units mainly engaged in manufacturing forklift trucks, cranes, winches, hoists or hoisting equipment, conveyors or conveying systems, materials handling equipment not elsewhere classified, or specialised parts for such equipment. This class also includes units mainly engaged in manufacturing elevators, escalators or lifts, or in manufacturing tractors not elsewhere classified.

Primary activities

- Capstan manufacturing (except for lathes)
- Conveyor or conveying system manufacturing
- Crane manufacturing
- Derrick manufacturing
- Elevator manufacturing
- Escalator or escalator parts manufacturing
- Forklift truck manufacturing
- Hoist or hoisting equipment manufacturing (except clothes hoists)
- Hydraulic lifting equipment and parts manufacturing
- Jacking equipment manufacturing
- Pneumatic conveyor system manufacturing
- Robotic material handling equipment manufacturing
- Staking machinery manufacturing
- Tractor manufacturing n.e.c.
- Winch manufacturing

Exclusions/References

- repairing lifting and material handling equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing agricultural tractors are included in Class 2461 Agricultural Machinery and Equipment Manufacturing;
- manufacturing crawler tractors are included in Class 2462 Mining and Construction Machinery Manufacturing:

Subdivision 24 - Machinery and Equipment Manufacturing

Group Class Description

Lifting and Material Handling Equipment Manufacturing continued

- the erection or installation (including on-site fabrication) of structural steel components for overhead cranes, conveyor systems or similar structures are included in Division E Construction.
- installing elevators, escalators or lifts are included in Division E Construction.

2499 Other Machinery and Equipment Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing machinery and equipment or parts for such equipment not elsewhere classified.

Primary activities

- Bearing manufacturing
- Diesel engine manufacturing n.e.c.
- Engine, internal combustion, manufacturing n.e.c.
- Fan, industrial, manufacturing
- Filter, internal combustion engine, manufacturing
- Furnace, industrial, manufacturing (except electric furnaces or space heaters)
- Gas burner, industrial, manufacturing
- Generator, gas, manufacturing
- Hydraulic cylinder manufacturing
- Machinery or equipment manufacturing n.e.c.
- Marine engine manufacturing (except diesel inboard engines 37kW brake power and over)
- Marine jet unit manufacturing
- Oil burner, industrial, manufacturing
- Outboard motor manufacturing
- Oven, industrial, manufacturing (except electric)
- Pressure gauge manufacturing
- Press, mechanical, manual or hydraulic, manufacturing n.e.c.
- Sporting machinery manufacturing n.e.c.
- Vending machine manufacturing (except refrigerated)
- Water treatment equipment, commercial, manufacturing
- Weighing machinery manufacturing (except electronic)
- Wire working machinery manufacturing

Exclusions/References

- repairing industrial machinery and equipment are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- manufacturing motor vehicle engines (including diesel engines) are included in Class 2311
 Motor Vehicle Manufacturing;
- manufacturing air conditioning, space heating or refrigeration equipment (including refrigerated vending machines) are included in Class 2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing;
- manufacturing electronic computers or electronic office or business machines are included in Class 2421 Computer and Electronic Office Equipment Manufacturing; and
- manufacturing appliances, including domestic appliances such as ovens, are included in the appropriate classes of Group 244 Domestic Appliance Manufacturing.

Subdivision 25 - Furniture and Other Manufacturing

Group Class Description

251 **FURNITURE MANUFACTURING**

2511 Wooden Furniture and Upholstered Seat Manufacturing

This class consists of units mainly engaged in manufacturing furniture of wood or predominantly of wood (except custom-made built-in furniture), complete upholstered seating with wooden or metal frames (including seats convertible into beds) or in upholstering wooden furniture. This class also includes units mainly engaged in manufacturing upholstered seats with frames of any material for transport equipment.

Primary activities

- Bedroom suite, wooden, manufacturing
- Chair manufacturing (except dental chairs fitted with mechanical devices)
- Dining room furniture, wooden, manufacturing
- Disassembled furniture, wooden, manufacturing
- Disassembled kitchen furniture, wooden, manufacturing
- Furniture part, wooden, manufacturing
- Furniture reupholstering
- Lounge suite manufacturing
- Office furniture, wooden, manufacturing
- Outdoor furniture, wooden, manufacturing
- Seat, upholstered, manufacturing
- Table, wooden, manufacturing
- Upholstered furniture manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing custom made built-in furniture or installing (except on-site fabrication) shop fronts made of wood or joinery n.e.c. are included in Class 1492 Wooden Structural Fitting and Component Manufacturing;
- manufacturing furniture predominantly of metal, including sheet metal and tubular metal, are included in Class 2512 Metal Furniture Manufacturing;
- manufacturing dental chairs fitted with mechanical devices are included in Class 2412 Medical and Surgical Equipment Manufacturing; and
- finishing or French polishing furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

2512 **Metal Furniture Manufacturing**

This class consists of units mainly engaged in manufacturing furniture, storage structures, shelving, or parts of furniture predominantly of metal, including sheet metal, tubular metal or other forms of metal.

Primary activities

- Cabinet, metal, manufacturing
- Cabinet, radio, radiogram or television, manufacturing (metal framed)
- Disassembled furniture, metal, manufacturing
- Filing cabinet, metal, manufacturing
- Furniture fittings, metal, manufacturing
- Furniture part, metal, manufacturing

Subdivision 25 - Furniture and Other Manufacturing

Group Class Description

Metal Furniture Manufacturing continued

- Furniture, metal, manufacturing
- Metal furniture manufacturing n.e.c.
- Screen partition, metal, manufacturing
- Shelving, metal, manufacturing

Exclusions/References

Units mainly engaged in repairing or restoring metal furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

2513 Mattress Manufacturing

This class consists of units mainly engaged in manufacturing mattresses, including rubber or latex.

Primary activities

- Bed base, upholstered, manufacturing
- Inner spring mattress manufacturing
- Mattress support manufacturing
- Mattress, plastic, rubber, latex or sponge, manufacturing
- Mattress, upholstered, manufacturing
- Water mattress manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing wire mattress supports (not upholstered), link mesh or wire spring are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.;
- manufacturing rubber mattress protectors, pillows or cushions are included in Class 1920
 Natural Rubber Product Manufacturing; and
- manufacturing textile (natural or synthetic) mattress protectors, pillows or cushions are included in Class 1333 Cut and Sewn Textile Product Manufacturing.

2519 Other Furniture Manufacturing

This class consists of units mainly engaged in manufacturing furniture or parts of furniture from materials not elsewhere classified such as cane, bamboo or rattan.

Primary activities

- Bamboo furniture manufacturing
- Cane furniture manufacturing
- Fibreglass furniture manufacturing
- Furniture manufacturing n.e.c.
- Furniture part manufacturing n.e.c.
- Rattan furniture manufacturing

Exclusions/References

- manufacturing blinds, shades or other window coverings of textile materials are included in Class 1333 Cut and Sewn Textile Product Manufacturing;
- manufacturing plastic furniture are included in Class 1912 Rigid and Semi-Rigid Polymer
 Product Manufacturing;

Subdivision 25 - Furniture and Other Manufacturing

Group Class Description

Other Furniture Manufacturing continued

- manufacturing concrete furniture are included in the appropriate classes of Group 203 Cement, Lime, Plaster and Concrete Product Manufacturing; and
- repairing or restoring furniture are included in Class 9499 Other Repair and Maintenance n.e.c.

OTHER MANUFACTURING 259

2591 Jewellery and Silverware Manufacturing

This class consists of units mainly engaged in manufacturing jewellery or silverware using precious or semi-precious metal and stones, and the cutting of such stones. This class also includes units mainly engaged in manufacturing custom-made or costume jewellery, trophies, badges or medals, or minting coins.

Primary activities

- Badge manufacturing n.e.c.
- Coin minting
- Costume jewellery manufacturing
- Custom-made jewellery manufacturing
- Diamond cutting
- Gem cutting
- Goldsmithing
- Lapidary work
- Medal manufacturing
- Silverware manufacturing
- Trophy manufacturing

Exclusions/References

Units mainly engaged in

- the production of pearls are included in Class 0201 Offshore Longline and Rack Aquaculture;
- cutting and polishing headstones and monumental stone are included in Class 2090 Other Non-Metallic Mineral Product Manufacturing;
- engraving, polishing, treating or plating are included in Class 2293 Metal Coating and Finishing; and
- manufacturing watches, clocks or other timing instruments are included in Class 2419 Other Professional and Scientific Equipment Manufacturing.

2592 Toy, Sporting and Recreational Product Manufacturing

This class consists of units mainly engaged in manufacturing toys made from all materials except fur or leather and sporting or recreational products (except vehicles, clothing and footwear).

- Archery equipment manufacturing
- Billiard, snooker or pool table and equipment manufacturing
- Cricket set manufacturing
- Fishing tackle manufacturing
- Hang glider manufacturing

Subdivision 25 - Furniture and Other Manufacturing

Group Class Description

Toy, Sporting and Recreational Product Manufacturing continued

- Lawn bowls equipment manufacturing
- Playground equipment manufacturing
- Sailboard manufacturing
- Skateboard manufacturing
- Sports equipment manufacturing n.e.c.
- Surfboard manufacturing
- Toy manufacturing (except fur or leather)
- Tricycle manufacturing
- Weight training equipment manufacturing

Exclusions/References

Units mainly engaged in

- manufacturing wet suits, life jackets, rucksacks, sports clothing or sports footwear are included in the appropriate classes of Subdivision 13 Textile, Leather, Clothing and Footwear Manufacturing;
- manufacturing sails, tents or sleeping bags are included in Class 1333 Cut and Sewn Textile
 Product Manufacturing;
- manufacturing dinghies, canoes and small boats other than sailboards are included in Class 2392 Boatbuilding and Repair Services; and
- manufacturing toys made of fur or leather are included in Class 1320 Leather Tanning, Fur Dressing and Leather Product Manufacturing.

2599 Other Manufacturing n.e.c.

This class consists of units mainly engaged in manufacturing products not elsewhere classified, including musical instruments, umbrellas, brooms, brushes and writing and marking equipment.

- Ball point pen manufacturing
- Broom manufacturing
- Brush manufacturing
- Floor mop manufacturing
- Hair brush manufacturing
- Manufacturing n.e.c.
- Musical instrument manufacturing
- Paint brush manufacturing
- Pen manufacturing
- Pencil manufacturing
- Sign manufacturing (except electrical)
- Stamp pad manufacturing
- Stapler manufacturing
- Tooth brush manufacturing (except electrical)
- Umbrella manufacturing
- Vacuum flask manufacturing
- Wig manufacturing
- Zipper manufacturing

Subdivision 25 - Furniture and Other Manufacturing

Group Class Description

Other Manufacturing n.e.c. continued

Exclusions/References

- manufacturing amplifiers, loudspeakers and other electronic musical equipment are included in Class 2429 Other Electronic Equipment Manufacturing;
- manufacturing electric tooth brushes are included in Class 2449 Other Domestic Appliance Manufacturing;
- manufacturing electrical signs are included in Class 2432 Electric Lighting Equipment Manufacturing;
- manufacturing metal signs are included in Class 2299 Other Fabricated Metal Product Manufacturing n.e.c.; and
- signwriting are included in Class 6924 Other Specialised Design Services.

The Electricity, Gas, Water and Waste Services Division comprises units engaged in the provision of electricity; gas through mains systems; water; drainage; and sewage services. This division also includes units mainly engaged in the collection, treatment and disposal of waste materials; remediation of contaminated materials (including land); and materials recovery activities.

Electricity supply activities include the generation, transmission and distribution of electricity and the on-selling of electricity via power distribution systems operated by others.

Gas supply includes the distribution of gas, such as natural gas or liquefied petroleum gas, through mains systems.

Water supply includes the storage, treatment and distribution of water; drainage services include the operation of drainage systems; and sewage services include the collection, treatment and disposal of waste through sewer systems and sewage treatment facilities.

Units mainly engaged in the construction of water, gas, sewerage or stormwater drains or mains, electricity or other transmission lines or towers, pipelines, or any other civil engineering projects are included in Division E Construction. Units engaged in trade services such as the installation of electrical wiring or fittings in buildings or other construction projects, or plumbing services are included in Group 323 Building Installation Services. Also excluded from this division are units mainly engaged in the manufacture of new materials or products from refined waste and scrap which are included in Division C Manufacturing. Units providing waste management consultancy services are included in Division M Professional, Scientific and Technical Services.

Subdivision 26 - Electricity Supply

Group Class Description

261 **ELECTRICITY GENERATION**

2611 **Fossil Fuel Electricity Generation**

This class consists of units mainly engaged in the generation of electricity using mineral or fossil fuels (e.g. coal or coal derived products, mineral gases, mineral oil or mineral oil derived products) in internal combustion or combustion-turbine conventional steam processes.

Primary activities

- Electricity generation using coal or coal derived products
- Electricity generation using mineral gas including coal gas
- Electricity generation using mineral oil or mineral oil derived products
- Electricity generation using other mineral fuels

Exclusions/References

Units mainly engaged in electricity generation using biomass gaseous products such as methane generated from waste products/vegetation are included in Class 2619 Other Electricity Generation.

2612 **Hydro-Electricity Generation**

This class consists of units mainly engaged in the generation of electricity using hydro-electric generation processes. Units that use pumped hydro storage generation processes are included.

Primary activities

■ Hydro-electricity generation

Exclusions/References

Units mainly engaged in electricity generation using tidal generation processes are included in Class 2619 Other Electricity Generation.

2619 **Other Electricity Generation**

This class consists of units mainly engaged in the generation of electricity using wind, solar, tidal, biomass not elsewhere classified and other methods of electricity generation not elsewhere classified.

Primary activities

- Biomass electricity generation n.e.c.
- Electricity generation n.e.c.
- Geothermal electricity generation
- Solar electricity generation
- Tidal electricity generation
- Wind electricity generation

Exclusions/References

Units mainly engaged in electricity generation using biomass products such as mineral or fossil fuels (e.g. coal or coal derived products, mineral gases, mineral oil or mineral oil derived products) are included in Class 2611 Fossil Fuel Electricity Generation.

262 **ELECTRICITY TRANSMISSION**

2620 **Electricity Transmission**

This class consists of units mainly engaged in operating high voltage electricity transmission systems including lines and transformer stations. These units transmit or facilitate the

Subdivision 26 - Electricity Supply

Group Class Description

Electricity Transmission continued

transmission of electricity from the generating source to the low voltage electricity distribution system.

Primary activities

- Electricity sub-station operation
- Electricity transmission

263 ELECTRICITY DISTRIBUTION

2630 Electricity Distribution

This class consists of units mainly engaged in operating low voltage electricity distribution systems, including lines, poles, meters and wiring, that deliver electricity to final consumers.

Primary activities

■ Electricity distribution

Exclusions/References

Units mainly engaged as electric power brokers, or agents that arrange the sale of electricity via power distribution systems operated by others, are included in Class 2640 On Selling Electricity and Electricity Market Operation.

ON SELLING ELECTRICITY AND ELECTRICITY MARKET OPERATION

2640 On Selling Electricity and Electricity Market Operation

This class consists of units mainly engaged in on selling electricity via power distribution systems operated by others. It also includes units mainly engaged in providing services to the electricity market which facilitate the matching of supply and demand for electricity.

Primary activities

- Electricity market operation
- Electricity retailing
- Electricity wholesaling

Exclusions/References

Units mainly engaged in

- trading in electricity contracts are included in Division K Financial and Insurance Services;
- the construction of electricity or other transmission lines or towers, pipelines, or any other civil engineering projects are included in Class 3224 Structural Steel Erection Services; and
- the installation of electrical wiring or fittings in buildings or other construction projects are included in Class 3232 Electrical Services.

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Subdivision 27 - Gas Supply

Group Class Description

270 **GAS SUPPLY**

2700 **Gas Supply**

This class consists of units primarily engaged in the distribution of gas such as natural gas or liquefied petroleum gas through mains systems.

Primary activities

- Coal gas distribution through mains system
- Fuel gas distribution through mains system
- Liquefied petroleum gas distribution through mains system
- Liquefied petroleum gas reforming for distribution through mains system
- Natural gas distribution through mains system

Exclusions/References

- treating natural gas to produce purified natural gas or liquefied hydrocarbon gases, or operating natural gas absorption or separation plants, are included in Class 0700 Oil and Gas Extraction;
- manufacturing liquefied petroleum gas in conjunction with petroleum refining are included in Class 1701 Petroleum Refining and Petroleum Fuel Manufacturing;
- construction repair or maintenance of gas mains are included in Class 9429 Other Machinery and Equipment Repair and Maintenance;
- wholesaling or retailing liquefied petroleum gas in bottles or bulk (except through a mains system) are included in Class 3321 Petroleum Product Wholesaling; and
- operating pipelines for the transportation of gas are included in Class 5021 Pipeline Transport.

Subdivision 28 - Water Supply, Sewerage and Drainage Services

Group Class Description

281 WATER SUPPLY, SEWERAGE AND DRAINAGE SERVICES

2811 Water Supply

This class consists of units mainly engaged in the bulk storage or distribution of water. Also included are units mainly engaged in the treatment of water prior to or during distribution in the water supply system. The water supply system may include pumping stations, aqueducts and/or distribution mains.

Primary activities

- Dam operation (water supply)
- Desalination plant operation
- Mineral water supply from the ground
- Water distribution by pipeline
- Water filtration plant operation
- Water reservoir operation
- Water supply for irrigation
- Water supply pumping station operation
- Water supply system operation

Exclusions/References

Units mainly engaged in

- the construction or repair of water storage dams, mains or pumping stations are included in Class 3109 Other Heavy and Civil Engineering Construction;
- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- the purification and bottling of water for retail sale are included in Division C
 Manufacturing; and
- operating irrigation systems are included in Class 0529 Other Agriculture and Fishing Support Service

2812 Sewerage and Drainage Services

This class consists of units mainly engaged in operating sewerage or drainage systems or sewage treatment plants.

Primary activities

- Sewage pumping station operation
- Sewage treatment plant operation
- Sewerage system operation
- Stormwater drainage system operation
- Town drainage system operation

Exclusions/References

Units mainly engaged in the construction or repair of sewerage or stormwater drainage systems are included in Class 3109 Other Heavy and Civil Engineering Construction.

Subdivision 29 - Waste Collection, Treatment and Disposal Services

Group Class Description

291 WASTE COLLECTION SERVICES

2911 **Solid Waste Collection Services**

This class consists of units mainly engaged in the collection and haulage (except long distance) of domestic, commercial or industrial solid waste (except through sewerage systems). This class also includes units who provide portable toilets, bins and other receptacles for hire to clients as part of a waste collection service.

Primary activities

- Bin hiring and waste collection service
- Garbage collection service
- Hazardous waste, solid, collection service
- Industrial waste, solid, collection service
- Metal barrel/skip hiring and waste collection service
- Night soil collection service
- Portable toilet hiring and waste collection service
- Rubbish collection service
- Solid waste collection service
- Solid waste haulage service (local)
- Waste, solid, collection service

Exclusions/References

Units mainly engaged in

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- liquid and other waste collection and haulage services are included in Class 2919 Other Waste Collection Services;
- long distance haulage of waste are included in Division I Transport, Postal and Warehousing; and
- road sweeping or street cleaning are included in Class 7311 Building and Other Industrial Cleaning Services.

2919 **Other Waste Collection Services**

This class consists of units mainly engaged in the collection and haulage (except long distance) of domestic, commercial or industrial liquid waste and other waste types (except through sewerage systems).

Primary activities

- Hazardous waste (except solid) collection service
- Industrial waste (except solid) collection service
- Liquid waste collection service
- Liquid waste haulage service (local)
- Oil collection service
- Septic tank waste collection service (except repairs and maintenance)
- Waste collection service n.e.c.

Exclusions/References

 $Subdivision\ 29-Waste\ Collection,\ Treatment\ and\ Disposal\ Services$

Group Class Description

Other Waste Collection Services continued

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- solid waste collection and haulage services are included in Class 2911 Solid Waste
 Collection Services;
- long distance haulage of waste are included in Division I Transport, Postal and Warehousing; and
- repair and maintenance of septic tanks are included in Class 3231 Plumbing Services.

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WASTE TREATMENT, DISPOSAL AND REMEDIATION SERVICES

2921 Waste Treatment and Disposal Services

This class consists of units mainly engaged in the treatment or disposal of solid, liquid and other waste types (including hazardous). Also, included are units mainly engaged in operating landfills, combustors, incinerators, compost dumps and other treatment facilities (except sewage treatment facilities), including waste transfer stations.

Primary activities

- Garbage disposal service
- Hazardous waste treatment or disposal service
- Operating landfills
- Operating other waste treatment facilities
- Rubbish dump or tip operation
- Sanitary disposal service
- Septic tank pumping or cleaning service (except repairs and maintenance)

Exclusions/References

Units mainly engaged in

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services; and
- repair and maintenance of septic tanks are included in Class 3231 Plumbing Services.

2922 Waste Remediation and Materials Recovery Services

This class consists of units mainly engaged in the remediation and clean up of contaminated buildings and mine sites, mine reclamation activities, removal of hazardous material such as asbestos and lead paint and other toxic material abatement. This class also includes units mainly engaged in providing materials recovery and sorting services.

- Asbestos removal service
- Hazardous material removal
- Lead paint abatement service
- Materials recovery station operation
- Materials separating and sorting operation
- Mine reclamation
- Remediation service, environmental
- Toxic material abatement
- Waste remediation

Subdivision 29 - Waste Collection, Treatment and Disposal Services Group Class Description

Waste Remediation and Materials Recovery Services continued

Exclusions/References

- operating sewerage or drainage systems or sewage treatment plants are included in Class 2812 Sewerage and Drainage Services;
- portable toilet renting are included in Class 2911 Solid Waste Collection Services;
- providing cleaning services are included in Class 7311 Building and Other Industrial Cleaning Services;
- cutting peat as a result of overburden from brown coal are included in Class 0600 Coal Mining; and
- undertaking mine site preparation and removal of overburden done on contract or fee are included in Class 3212 Site Preparation Services.

The Construction Division includes units mainly engaged in the construction of buildings and other structures, additions, alterations, reconstruction, installation, and maintenance and repairs of buildings and other structures.

Units engaged in demolition or wrecking of buildings and other structures, and clearing of building sites are included in Division E Construction. It also includes units engaged in blasting, test drilling, landfill, levelling, earthmoving, excavating, land drainage and other land preparation.

The industries within this division have been defined on the basis of their unique production processes. As with all industries, the production processes are distinguished by their use of specialised human resources and specialised physical capital. Construction activities are generally administered or managed at a relatively fixed place of business, but the actual construction work is performed at one or more different project sites.

Subdivision 30 - Building Construction

Group Class Description

301 RESIDENTIAL BUILDING CONSTRUCTION

3011 **House Construction**

This class consists of units mainly engaged in the construction of houses (except semi-detached houses) or in carrying out alterations, additions or renovations to houses, or in organising or managing these activities.

Primary activities

- Garage construction
- House construction, alteration or renovation
- House, prefabricated, assembly, erection or installation (on site)

Exclusions/References

Units mainly engaged in

- off-site production of prefabricated buildings or building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.

3019 Other Residential Building Construction

This class consists of units mainly engaged in the construction of residential buildings (except houses) or in carrying out alterations, additions or renovations to such buildings or in organising or managing these activities.

Primary activities

- Apartment construction
- Duplex house construction
- Flat construction
- High-rise flat construction
- Renovation or alteration of residential building n.e.c.
- Semi-detached house construction

Exclusions/References

- off-site production of prefabricated buildings or building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- the construction of hotels, hostels, hospitals and other public buildings are included in Class 3020 Non-Residential Building Construction;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.

Subdivision 30 - Building Construction

Group Class Description

302 NON-RESIDENTIAL BUILDING CONSTRUCTION

3020 Non-Residential Building Construction

This class consists of units mainly engaged in the construction of non-residential buildings such as hotels, motels, hostels, hospitals, prisons or other buildings, in carrying out alterations, additions or renovation to such buildings, or in organising or managing these activities.

Primary activities

- Commercial building construction
- Industrial building construction
- Office building construction
- Prefabricated non-residential building assembly, erection or installation on-site (except sheds, garages or carports)
- Prefabricated temperature controlled structures installation
- Renovation or alteration of non-residential buildings

Exclusions/References

- off-site production of prefabricated metal buildings or metal building components are included in the appropriate classes of Group 222 Structural Metal Product Manufacturing;
- providing special trade repair services such as electrical or plumbing repairs are included in the appropriate classes of Group 323 Building Installation Services; and
- providing architectural or building consultancy services are included in the appropriate classes of Group 692 Architectural, Engineering and Technical Services.

Subdivision 31 - Heavy and Civil Engineering Construction

Group Class Description

310 HEAVY AND CIVIL ENGINEERING CONSTRUCTION

3101 **Road and Bridge Construction**

This class consists of units mainly engaged in the construction or general repair of roads, bridges, aerodrome runways or parking lots, or in organising or managing these activities.

Primary activities

- Aerodrome runway construction
- Asphalt surfacing
- Bridge construction (including construction from prefabricated components)
- Elevated highway construction
- Overpass construction
- Parking lot construction (except buildings)
- Repair or maintenance of roads or bridges
- Road construction or sealing

Exclusions/References

Units mainly engaged in

- manufacturing bituminous surfacing materials (except hot-mix bituminous paving) are included in Class 1709 Other Petroleum and Coal Product Manufacturing;
- the construction of tunnels for any purpose are included in Class 3109 Other Heavy and Civil Engineering Construction; and
- providing special trade repair services or in undertaking special trade construction of component parts of roads or bridges e.g. in construction of kerbs or gutters only or in installing electrical wiring for traffic lights are generally included in the appropriate classes of Subdivision 32 Construction Services.

Other Heavy and Civil Engineering Construction 3109

This class consists of units mainly engaged in the construction of railway permanent way, dams, irrigation systems, harbour or river works, water or gas supply systems, oil refineries (except buildings), pipelines or construction projects not elsewhere classified, in the on-site assembly of furnaces or heavy electrical machinery from prefabricated components, or in the general repair of such structures, machinery or equipment, or in organising or managing these activities.

- Breakwater construction
- Cable laying
- Canal construction
- Dam construction
- Distribution line, electricity or communication, construction
- Dredging (harbours or rivers)
- Electrical machinery, heavy, installation (on-site assembly)
- Electricity power plant construction (except buildings)
- Flood control system construction
- Furnace construction (for industrial plants from prefabricated components)
- Golf course construction
- Harbour work construction (except buildings)

Subdivision 31 - Heavy and Civil Engineering Construction

Group Class Description

Other Heavy and Civil Engineering Construction continued

- Irrigation system construction
- Jetty construction
- Lake construction
- Mine site construction n.e.c.
- Oil refinery construction (except buildings)
- Pile driving
- Pipeline construction
- Railway permanent way construction
- River work construction
- Sewage or stormwater drainage system construction
- Sewage treatment plant construction
- Sports field construction
- Swimming pool, below ground concrete or fibreglass, construction
- Television or radio transmitting tower construction
- Tunnel construction
- Water tank construction (except for structural steel)

Exclusions/References

- the erection or installation (including on-site fabrication) of metal silos or storage tanks are included in Class 3224 Structural Steel Erection Services;
- the installation of hot water systems are included in Class 3231 Plumbing Services; and
- providing special trade repair services or in undertaking special trade construction of component parts for canals, dams, etc (e.g. in constructing stone retaining walls only or in constructing or repairing fences only) are generally included in the appropriate classes of Subdivision 32 Construction Services.

Subdivision 32 - Construction Services

Group Class Description

321 LAND DEVELOPMENT AND SITE PREPARATION SERVICES

3211 Land Development and Subdivision

This class consists of units primarily engaged in subdividing land into lots and servicing land (such as excavation work for the installation of roads and utility lines), for subsequent sale.

Primary activities

Land subdivision or development

Exclusions/References

Units mainly engaged in

- constructing buildings on lots they subdivide or develop are included in the appropriate classes of Subdivision 30 Building Construction;
- construction of roads on a subcontract basis for land subdividers are included in Class 3101 Road and Bridge Construction; and
- legal subdivision of land without land preparation are included elsewhere in the classification system based on the primary activity of the unit.

3212 **Site Preparation Services**

This class consists of units mainly engaged in earthmoving work such as levelling of construction sites, excavation of foundations, trench digging or removal of overburden.

Primary activities

- Demolition of buildings or other structures
- Earthmoving
- Earthmoving plant and equipment hiring with operator
- Excavation
- Explosives laying
- Ground de-watering
- Land clearing
- Levelling (construction sites)
- Removal of overburden
- Trench digging

Exclusions/References

Units mainly engaged in

- quarrying sand or gravel are included in Class 0911 Gravel and Sand Quarrying;
- quarrying earth soil or filling are included in Class 0919 Other Construction Material Mining; and
- selling sand, gravel or other quarried construction materials are included in Class 3339 Other Hardware Goods Wholesaling.

322 **BUILDING STRUCTURE SERVICES**

3221 **Concreting Services**

This class consists of units mainly engaged in concreting work, concrete pouring or other concrete work on construction projects.

Primary activities

Concrete footpath construction

Subdivision 32 - Construction Services

Group Class Description

Concreting Services continued

- Concrete foundation construction
- Concrete kerb and guttering construction
- Concrete pumping
- Concrete work on construction projects
- Repair of kerbs, gutters or other concrete structural products

Exclusions/References

Units mainly engaged in

- terrazzo laying are included in Class 3243 Tiling and Carpeting Services; and
- brick paving are included in Class 3291 Landscape Construction Services.

3222 Bricklaying Services

This class consists of units mainly engaged in bricklaying or concrete block laying.

Primary activities

- Bricklaying
- Concrete block laying
- Repair of brickwork
- Stonework on construction projects

Exclusions/References

Units mainly engaged in brick paving are included in Class 3291 Landscape Construction Services

3223 Roofing Services

This class consists of units mainly engaged in roof tiling, metal roof fixing and the application of roof coatings.

Primary activities

- Metal roof fixing
- Roof painting, spraying or coating
- Roof tiling

Exclusions/References

Units mainly engaged in

- the installation of insulation materials are included in Class 3239 Other Building Installation Services;
- the installation of roof guttering are included in Class 3231 Plumbing Services; and
- the installation of wooden roof trusses are included in Class 3242 Carpentry Services.

3224 Structural Steel Erection Services

This class consists of units mainly engaged in the erection (including on-site fabrication) of metal silos, storage tanks or structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers.

- Metal silo erection
- Metal storage tank erection
- Reinforcing steel erection
- Structural steel erection

Subdivision 32 - Construction Services

Group Class Description

Structural Steel Erection Services continued

- Truss or joist, steel, erection
- Welding work on construction projects

Exclusions/References

Units mainly engaged in

- the construction of buildings (which incorporate structural steel components) are included in the appropriate classes of Subdivision 30 Building Construction; and
- the construction of complete structures such as bridges, towers or oil refinery plants (which incorporate structural steel components) are included in the appropriate classes of Subdivision 31 Heavy and Civil Engineering Construction.

BUILDING INSTALLATION SERVICES 323

3231 **Plumbing Services**

This class consists of units mainly engaged in plumbing or drainage (except sewerage or stormwater drainage systems construction). Also included are units mainly engaged in septic tank and other plumbing installation and repair.

Primary activities

- Drain construction or repairing (except sewerage or stormwater drainage systems)
- Gas plumbing
- Guttering, roof, installation or repair
- Hot water system installation
- Plumbing (except marine)
- Repair of installed plumbing
- Septic tank installation (including repair)
- Solar hot water system installation

Exclusions/References

Units mainly engaged in

- the construction of sewerage or stormwater drainage systems are included in Class 3109 Other Heavy and Civil Engineering Construction;
- installation of fire sprinkler systems are included in Class 3234 Fire and Security Alarm Installation Services;
- repairing gas appliances are included in Class 9421 Domestic Appliance Repair and Maintenance; and
- pumping or cleaning septic tanks are included in Class 2921 Waste Treatment and Disposal Services.

3232 **Electrical Services**

This class consists of units mainly engaged in the installation of electrical wiring or fittings in buildings or other construction projects. Electrical work arising from the installation of appliances is included in this class.

- Electric light installation
- Electric wiring installation
- Electrical installation work (e.g. switchboards, circuit breakers, e.t.c.)

Subdivision 32 - Construction Services

Group Class Description

Electrical Services continued

- Installation of television antennae or cable
- Installation of television satellite dish
- Repair or maintenance of electrical wiring (except of electricity transmission or distribution lines)
- Telecommunication cable or wire installation (except transmission lines)
- Traffic signal installation

Exclusions/References

Units mainly engaged in

- repairing electricity transmission or distribution lines are included in Class 3109 Other
 Heavy and Civil Engineering Construction;
- installing fire and/or security systems are included in Class 3234 Fire and Security Alarm Installation Services; and
- repairing electrical appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

3233 Air Conditioning and Heating Services

This class consists of units mainly engaged in the installation of heating equipment, refrigeration equipment, air conditioning equipment, or in the installation of air conditioning duct work.

Primary activities

- Air conditioning duct work installation
- Air conditioning equipment installation (except motor vehicle air conditioning equipment)
- Coolroom refrigerator installation
- Freezer room construction
- Heating equipment installation (except industrial furnaces)
- Oil heater installation
- Refrigeration equipment installation
- Ventilation equipment installation n.e.c.

Exclusions/References

Units mainly engaged in

- manufacturing air conditioning duct work are included in Class 2240 Sheet Metal Product
 Manufacturing (except Metal Structural and Container Products);
- the on-site assembly of industrial furnaces from prefabricated components are included in Class 3109 Other Heavy and Civil Engineering Construction; and
- installing motor vehicle air conditioning equipment are included in Class 9411 Automotive Electrical Services.

3234 Fire and Security Alarm Installation Services

This class consists of units mainly engaged in the installation of fire protection, detection and control systems, and in installing security systems.

- Closed circuit video surveillance system installation
- Fire alarm system installation

Subdivision 32 - Construction Services

Group Class Description

Fire and Security Alarm Installation Services continued

- Fire sprinkler installation
- Repair of installed fire or burglar security alarm systems
- Security system installation
- Smoke detector installation

Exclusions/References

Units mainly engaged in the installation and monitoring of security systems are included in Class 7712 Investigation and Security Services.

3239 Other Building Installation Services

This class consists of units mainly engaged in building installation services not elsewhere classified.

Primary activities

- Awning, blind or shutter installation
- Curtain installation
- Elevator, escalator or lift installation
- Flywire screen installation
- Insulation material installation

324 **BUILDING COMPLETION SERVICES**

Plastering and Ceiling Services 3241

This class consists of units mainly engaged in plastering, plaster fixing or finishing.

Primary activities

- Cement rendering of buildings
- Decorative plaster fixing
- Fibrous plaster fixing or finishing
- Plaster work on construction projects
- Plasterboard fixing or finishing

3242 **Carpentry Services**

This class consists of units mainly engaged in carpentry work or the fixing of wooden formwork on construction projects.

Primary activities

- Carpentry work on construction projects
- Joinery work on construction projects (on site fabrication only)
- Roof truss, wooden, fixing
- Wooden flooring installation
- Wooden formwork erection
- Wooden kitchen cabinet installation
- Wooden roof truss installation

Exclusions/References

Units mainly engaged in manufacturing prefabricated, wooden built-in cabinets, cupboards or shop fronts and their installation (except on-site fabrication) are included in Class 1492 Wooden Structural Fitting and Component Manufacturing.

Subdivision 32 - Construction Services

Group Class Description

3243 Tiling and Carpeting Services

This class consists of units mainly engaged in laying carpet, or setting wall or floor tiles.

Primary activities

- Carpet or carpet tile laying
- Floor covering laying n.e.c.
- Floor sanding
- Floor tiling (using ceramic, concrete or cut stone tiles)
- Linoleum or linotile fixing
- Mosaic work on construction projects
- Slate flooring installation
- Terrazzo laying
- Wall tiling (using ceramic, concrete or cut stone tiles)

Exclusions/References

Units mainly engaged in

- installing roofing tiles are included in Class 3223 Roofing Services; and
- installing wooden flooring are included in Class 3242 Carpentry Services.

3244 Painting and Decorating Services

This class consists of units mainly engaged in painting, decorating or wallpapering houses or other structures

Primary activities

- House painting
- Painting of buildings or other structures
- Spray painting of buildings or other structures
- Wallpapering

Exclusions/References

Units mainly engaged in roof painting, spraying or coating are included in Class 3223 Roofing Services.

3245 Glazing Services

This class consists of units mainly engaged in glazing, including glass installation and repair work.

Primary activities

- Glazing
- Window frame installation
- Window installation
- Window insulation fixing

Exclusions/References

Units mainly engaged in the fabrication of aluminium and timber framed glass products are included in the appropriate classes of Division C Manufacturing.

329 OTHER CONSTRUCTION SERVICES

3291 Landscape Construction Services

This class consists of units mainly engaged in constructing landscapes, including landforming and the provision of retaining walls and paths, decks, fences, ponds and similar structures.

Subdivision 32 - Construction Services

Group Class Description

Landscape Construction Services continued

Units also engaged in garden planting or installation of sprinkler/drainage systems in conjunction with constructing landscapes are included.

Primary activities

- Brick paving
- Fence construction
- Pond construction
- Landscape construction
- Lawn construction
- Retaining wall construction
- Rockery work
- Streetscape planting

Exclusions/References

Units mainly engaged in

- landscape consultancy and design services are included in Class 6921 Architectural
- garden maintenance activities and maintenance of lawns are included in Class 7313 Gardening Services.

3292 Hire of Construction Machinery with Operator

This class consists of units mainly engaged in hiring construction machinery, plant or equipment with operator(s).

Primary activities

- Construction machinery hiring with operator (except earthmoving equipment)
- Crane hiring with operator

Exclusions/References

Units mainly engaged in hiring earthmoving plant and equipment with operator are included in Class 3212 Site Preparation Services.

Other Construction Services n.e.c. 3299

This class consists of units mainly engaged in construction services not elsewhere classified.

- Metal wall cladding fixing to buildings
- Petrol bowser installation
- Sand blasting or steam cleaning of building exteriors
- Scaffolding construction
- Waterproofing of building

The Wholesale Trade Division includes units mainly engaged in the purchase and onselling, the commission based buying, and the commission based selling of goods, without significant transformation, to businesses. Units are classified to the Wholesale Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to businesses.

Wholesalers' premises are usually a warehouse or office with little or no display of goods large storage facilities and are not generally located or designed to attract a high proportion of walk-in customers. Wholesaling is often characterised by high value and/or bulk volume transactions, and customers are generally reached through trade-specific contacts.

The Wholesale Trade Division distinguishes two types of wholesalers:

- merchant wholesalers who take title to the goods they sell, including import/export merchants; and
- units whose main activity is the commission based buying and/or the commission based selling of goods, acting as wholesale agents or brokers, or business to business electronic markets, both of whom arrange the sale of goods on behalf of others for a commission or fee without taking title to the goods.

A unit which sells to both businesses and the general public will be classified to the Wholesale Trade Division if it operates from premises such as warehouses or offices with little or no display of goods, has large storage facilities, and is not generally located or designed to attract a high proportion of walk-in customers.

For units that have goods manufactured for them on commission and then sell those goods, the following treatment guidelines are to be followed:

- units that own the material inputs, own the final outputs but have the production done by others will be included in the Manufacturing Division;
- units that do not own the material inputs, own the final outputs but have the production done by others will not be included in the Manufacturing Division (these may be included in wholesale trade or other divisions); and
- units that do not own the material inputs, do not own the final outputs but undertake the production for others will be included in the Manufacturing Division.

As a result, units that have goods manufactured for them on commission will be included in the Wholesale Trade Division where they do not own the material inputs to the manufacturing process, but take title to the outputs and sell them in the manner prescribed above for typical wholesaling units.

Subdivision 33 - Basic Material Wholesaling

Group Class Description

331 AGRICULTURAL PRODUCT WHOLESALING

3311 **Wool Wholesaling**

This class consists of units mainly engaged in wholesaling wool.

Primary activities

Wool wholesaling

Exclusions/References

Units mainly engaged in

- providing wool broking services are included in Class 3800 Commission-Based Wholesaling:
- providing wool classing (including reclassing or bulk classing) services are included in Class 0529 Other Agricultural and Fishing Support Services;
- providing wool dumping services are included in Class 5299 Other Transport Support Services n.e.c.; and
- providing wool testing services are included in Class 6925 Scientific Testing and Analysis Services.

3312 **Cereal Grain Wholesaling**

This class consists of units mainly engaged in wholesaling wheat or other cereal grains.

Primary Activities

- Cereal grain wholesaling
- Rice wholesaling
- Wheat wholesaling

Exclusions/References

Units mainly engaged in

wholesaling milled or polished rice are included in Class 3609 Other Grocery Wholesaling.

3319 Other Agricultural Product Wholesaling

This class consists of units mainly engaged in wholesaling skins, hides or tallow, stock feed and other agricultural products not elsewhere classified.

- Farm produce wholesaling n.e.c.
- Feed wholesaling
- Flower, cut, wholesaling
- Hide wholesaling
- Leather wholesaling
- Livestock wholesaling
- Meat meal wholesaling
- Nursery stock, horticultural, wholesaling
- Seed, farm or garden, wholesaling
- Sugar, raw, wholesaling
- Tallow wholesaling
- Tobacco leaf wholesaling
- Tree or shrub, potted, wholesaling
- Vegetable oil meal wholesaling

Subdivision 33 - Basic Material Wholesaling

Group Class Description

Other Agricultural Product Wholesaling continued

Exclusions/References

Units mainly engaged in

- wholesaling wool are included in Class 3311 Wool Wholesaling;
- wholesaling cereal grains are included in Class 3312 Cereal Grain Wholesaling;
- wholesaling agricultural chemicals, fertiliser, pesticides and weedkiller are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling;
- wholesaling agricultural machinery and equipment are included in Class 3411 Agricultural and Construction Machinery Wholesaling;
- wholesaling meat, poultry, eggs, dairy products, fruit, vegetables, honey, e.t.c. are included in the appropriate classes of Group 360 Grocery, Liquor and Tobacco Product Wholesaling;
- providing livestock broking services are included in Class 3800 Commission-Based Wholesaling; and
- wholesaling fence posts and fencing wire are included in Class 3339 Other Hardware Goods Wholesaling.

332 MINERAL, METAL AND CHEMICAL WHOLESALING

3321 Petroleum Product Wholesaling

This class consists of units mainly engaged in wholesaling petroleum or petroleum products, liquefied petroleum gas, heating oil or other fuel oils.

Primary activities

- Bitumen wholesaling
- Crude oil wholesaling
- Crude petroleum wholesaling
- Diesel oil wholesaling
- Distillate wholesaling
- Fuel oil wholesaling
- Heating oil dealing (wholesaling)
- Kerosene wholesaling
- Liquefied petroleum gas (LPG) wholesaling (in bulk or in containers)
- Oil or grease, industrial or lubricating, wholesaling
- Paraffin wholesaling
- Petroleum product wholesaling

Exclusions/References

Units mainly engaged in distributing liquefied petroleum gas through a mains system are included in Class 2700 Gas Supply.

3322 Metal and Mineral Wholesaling

This class consists of units mainly engaged in wholesaling pig iron, ingot steel or semi-fabricated products of iron or steel such as sheet, strip, bars, rods, sections, structural steel or tubes; wholesaling minerals (including coal or coke) not elsewhere classified; or wholesaling metal waste or scrap.

Primary activities

Aluminium or aluminium alloy wholesaling

222

Subdivision 33 - Basic Material Wholesaling

Group Class Description

Metal and Mineral Wholesaling continued

- Bearing metal wholesaling
- Briquette wholesaling
- Charcoal wholesaling
- Coal wholesaling
- Coke wholesaling
- Copper or copper alloy wholesaling
- Metal scrap wholesaling
- Metallic ore wholesaling
- Mineral earths wholesaling
- Mineral wholesaling n.e.c.
- Precious metal scrap dealing (wholesaling)
- Steel bar, plate, rod, sheet or strip wholesaling

Industrial and Agricultural Chemical Product Wholesaling 3323

This class consists of units mainly engaged in wholesaling industrial or agricultural chemicals or chemical products, including waste or scrap.

- Acid wholesaling
- Adhesive wholesaling
- Agricultural chemical wholesaling
- Alcohol, industrial, wholesaling
- Bleaching compound wholesaling
- Chemical colour wholesaling
- Chemical wholesaling n.e.c.
- Cleanser, abrasive, wholesaling
- Detergent, industrial, wholesaling
- Dry-cleaning preparation wholesaling
- Dyestuff wholesaling
- Explosive wholesaling (except ammunition)
- Fertiliser wholesaling
- Gas, industrial, wholesaling (except liquefied petroleum gas)
- Gelatine wholesaling
- Herbicide wholesaling
- Industrial oil or fat wholesaling
- Insecticide wholesaling
- Liquefied gas wholesaling (except liquefied petroleum gas)
- Marine oil wholesaling
- Match wholesaling
- Methylated spirit wholesaling
- Oil treating compound wholesaling
- Pesticide wholesaling
- Photographic chemical wholesaling
- Pigment wholesaling
- Plastic block, rod, plate or other unfinished form wholesaling

Subdivision 33 - Basic Material Wholesaling

Group Class Description

Industrial and Agricultural Chemical Product Wholesaling continued

- Plastic film sheeting wholesaling
- Plasticiser wholesaling
- Polish wholesaling
- Sheep dip wholesaling
- Sheep lick wholesaling
- Soap, industrial, wholesaling
- Synthetic rubber wholesaling
- Tanning requisite wholesaling
- Water proofing compound wholesaling
- Weedkiller wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling pharmaceutical and toiletry goods are included in Class 3720 Pharmaceutical and Toiletry Goods Wholesaling; and
- wholesaling liquefied petroleum gas (LPG) are included in Class 3321 Petroleum Product Wholesaling.

333 TIMBER AND HARDWARE GOODS WHOLESALING

3331 Timber Wholesaling

This class consists of units mainly engaged in wholesaling timber (except firewood).

Primary activities

- Plywood wholesaling
- Timber dealing, wholesaling, (except firewood)
- Veneer, wood, wholesaling

${\it Exclusions/References}$

Units mainly engaged in firewood wholesaling are included in Class 3739 Other Goods Wholesaling n.e.c.

3332 Plumbing Goods Wholesaling

This class consists of units mainly engaged in wholesaling plumbing goods.

- Bath wholesaling
- Bathroom or toilet fitting wholesaling
- Downpipe or guttering wholesaling
- Gas fitting wholesaling
- Hot water system wholesaling
- Pipes and pipe fitting wholesaling
- Plumber's fitting wholesaling
- Plumbing tool wholesaling
- Sink and basin wholesaling
- Tap wholesaling
- Toilet wholesaling
- Wash basin wholesaling

Subdivision 33 - Basic Material Wholesaling

Group Class Description

Plumbing Goods Wholesaling continued

Exclusions/References

Units mainly engaged in installing plumbing goods are included in Class 3231 Plumbing Services.

Other Hardware Goods Wholesaling 3339

This class consists of units mainly engaged in wholesaling other hardware goods (except timber or plumbing goods), including construction or building materials.

- Abrasive wholesaling (except abrasive cleansers)
- Awning wholesaling (except textile)
- Brick wholesaling
- Builders' hardware dealing (wholesaling) n.e.c.
- Building material dealing (wholesaling) n.e.c.
- Building paper and paper board wholesaling
- Cement wholesaling
- Cloth hoist wholesaling
- Door or window wholesaling
- Earthenware construction good wholesaling
- Fence post wholesaling (except timber)
- Fencing wire wholesaling
- Galvanised iron product wholesaling
- Garden tool wholesaling
- Hand tool wholesaling (including power operated)
- Insulating material wholesaling
- Lock wholesaling
- Mineral turpentine wholesaling
- Paint wholesaling
- Plaster wholesaling
- Plastic decorative laminated sheet wholesaling
- Plastic wood wholesaling
- Reinforcing wire wholesaling
- Roller shutter wholesaling
- Roofing material wholesaling
- Sand wholesaling
- Screening wire wholesaling
- Screens, window, wholesaling
- Stain wholesaling
- Stonecutter's tool wholesaling
- Swimming pool, below ground fibreglass, wholesaling
- Tile, ceramic, wholesaling
- Wall or ceiling board wholesaling
- Wallpaper wholesaling
- Wire netting wholesaling

Subdivision 33 - Basic Material Wholesaling

Group Class Description

Other Hardware Goods Wholesaling continued

- Wire or cable wholesaling (except electric cable)
- Woodworking tool wholesaling

Exclusions/References

- installing insulation, tiles or most other building components are included in the appropriate classes of Division E Construction;
- wholesaling abrasive cleansers are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling;
- wholesaling textile awnings are included in Class 3711 Textile Product Wholesaling;
- wholesaling non-ceramic floor tiles are included in Class 3731 Furniture and Floor Covering Wholesaling;
- wholesaling electric cable are included in Class 3494 Other Electrical and Electronic Goods Wholesaling; and
- wholesaling plumbing goods are included in Class 3332 Plumbing Goods Wholesaling.

Subdivision 34 - Machinery and Equipment Wholesaling

Group Class Description

341 SPECIALISED INDUSTRIAL MACHINERY AND EQUIPMENT WHOLESALING

3411 Agricultural and Construction Machinery Wholesaling

This class consists of units mainly engaged in wholesaling agricultural machinery, agricultural implements, earth-moving or other construction machinery or equipment or parts for such equipment.

Primary activities

- Agricultural implement wholesaling
- Agricultural machinery wholesaling
- Construction machinery or equipment wholesaling
- Earthmoving machinery wholesaling
- Excavation machinery wholesaling
- Grader wholesaling
- Harvester wholesaling
- Lawn mower wholesaling
- Parts, agricultural or construction machinery, wholesaling
- Tractor wholesaling
- Windmill wholesaling

3419 Other Specialised Industrial Machinery and Equipment Wholesaling

This class consists of units mainly engaged in wholesaling specialised industrial machinery, parts or equipment not elsewhere classified.

Primary activities

- Distilling equipment wholesaling
- Dry-cleaning machinery or equipment wholesaling
- Food processing machinery or equipment wholesaling
- Forging machinery or equipment wholesaling
- Foundry machinery or equipment wholesaling
- Leather working machinery or equipment wholesaling
- Machine attachment, part or accessory wholesaling
- Machine tool wholesaling
- Metalworking machinery wholesaling
- Milk processing machinery or equipment wholesaling
- Mining machinery or equipment wholesaling
- Paper making machinery or equipment wholesaling
- Printing machinery or equipment wholesaling
- Rubber making or working machinery or equipment wholesaling
- Tanning machinery or equipment wholesaling
- Textile working machinery or equipment wholesaling
- Welding machinery or equipment, non-electric, wholesaling
- Woodworking machinery or equipment wholesaling

Exclusions/References

Subdivision 34 - Machinery and Equipment Wholesaling

Group Class Description

349

Other Specialised Industrial Machinery and Equipment Wholesaling continued

- wholesaling electrical or electronic equipment are included in the appropriate classes of Group 349 Other Machinery and Equipment Wholesaling; and
- wholesaling industrial machinery and equipment used in a wide range of industries are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

OTHER MACHINERY AND EQUIPMENT WHOLESALING

3491 Professional and Scientific Goods Wholesaling

This class consists of units mainly engaged in wholesaling scientific, medical or other professional equipment (except photographic equipment).

Primary activities

- Aeronautical equipment wholesaling
- Dental instrument or equipment wholesaling
- Draughting instrument wholesaling
- Mathematical instrument wholesaling
- Medical equipment wholesaling
- Navigation equipment wholesaling
- Optical instrument wholesaling
- Professional equipment wholesaling n.e.c.
- Scientific equipment wholesaling
- Surgical equipment wholesaling
- X-ray equipment or film wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling cameras are included in Class 3494 Other Electrical and Electronic Good Wholesaling; and
- wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

3492 Computer and Computer Peripheral Wholesaling

This class consists of units mainly engaged in wholesaling computers or computer peripheral equipment.

Primary activities

- Blank compact disc (CD) wholesaling
- Blank computer disc wholesaling
- Blank digital versatile disc (DVD) wholesaling
- Computer game wholesaling
- Computer peripheral wholesaling n.e.c.
- Computer software wholesaling
- Computer wholesaling
- Inkjet printer wholesaling
- Keyboard wholesaling
- Laser printer wholesaling

Exclusions/References

Subdivision 34 - Machinery and Equipment Wholesaling

Group Class Description

Computer and Computer Peripheral Wholesaling continued

- wholesaling telecommunication goods are included in Class 3493 Telecommunication Goods Wholesaling; and
- wholesaling pre-recorded audio or visual entertainment media such as CDs or DVDs are included in Class 3739 Other Goods Wholesaling n.e.c.

3493 **Telecommunication Goods Wholesaling**

This class consists of units mainly engaged in wholesaling telecommunication goods.

Primary activities

- Cellular telephone wholesaling
- Communication equipment wholesaling
- Facsimile (fax) machine wholesaling
- Mobile phone accessory wholesaling
- Mobile phone battery wholesaling
- Mobile phone wholesaling
- Modem wholesaling
- Telecommunication equipment parts wholesaling
- Telephone and electric cable ducting system wholesaling
- Telephone or telegraph equipment wholesaling
- Two-way radio equipment wholesaling

3494 Other Electrical and Electronic Goods Wholesaling

This class consists of units mainly engaged in wholesaling electrical or electronic goods not elsewhere classified.

- Air conditioning equipment, electric, wholesaling
- Alarm system, electric or electronic, wholesaling
- Battery, dry cell, wholesaling
- Bulb or tube, electric light, wholesaling
- Cable or wire, electric, wholesaling
- Calculator wholesaling
- Camera wholesaling
- Cash register wholesaling
- Digital versatile disc (DVD) players wholesaling
- Electric fitting dealing (wholesaling) n.e.c.
- Electrical distribution equipment wholesaling
- Electrical goods wholesaling n.e.c.
- Electrical measuring or testing instrument wholesaling
- Electronic goods wholesaling n.e.c.
- Fan, electric, wholesaling
- Floor polisher wholesaling
- Generator, electricity, wholesaling
- Kitchen appliance, electric, wholesaling
- Light fitting, electric, wholesaling
- Motor, electric, wholesaling

Subdivision 34 - Machinery and Equipment Wholesaling

Group Class Description

Other Electrical and Electronic Goods Wholesaling continued

- Photocopier wholesaling
- Photographic equipment, electrical or electronic, wholesaling
- Radio or television part wholesaling
- Radio receiving set wholesaling
- Refrigeration equipment, wholesaling
- Scale, electrical or electronic, wholesaling
- Sewing machine wholesaling
- Shaver, electric, wholesaling
- Shop or office scale wholesaling
- Sound recording or reproducing equipment, wholesaling
- Stove or heater wholesaling
- Switchgear, electrical, wholesaling
- Television set wholesaling
- Vacuum cleaner wholesaling
- Video cassette recorder (VCR) wholesaling
- Washing machine wholesaling
- Welding equipment, electrical, wholesaling

Exclusions/References

Units mainly engaged in wholesaling binoculars or photographic film are included in Class 3499 Other Machinery and Equipment Wholesaling n.e.c.

3499 Other Machinery and Equipment Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling machinery and equipment not elsewhere classified.

- Air conditioning equipment, non-electric, wholesaling
- Bearing wholesaling
- Binocular wholesaling
- Blank cassette wholesaling
- Boat wholesaling
- Compressor, air or gas, wholesaling
- Display or notice board wholesaling
- Fire protection equipment, wholesaling
- Furnace or furnace equipment, industrial, wholesaling (except electrical)
- Gas generator or equipment wholesaling
- Gas heater wholesaling
- Hairdressing equipment wholesaling
- Industrial brush wholesaling
- Internal combustion engine wholesaling (except motor vehicle engines)
- Jetski part wholesaling
- Jetski wholesaling
- Kerosene heater wholesaling
- Lubricating machinery or equipment wholesaling
- Machinery and equipment wholesaling n.e.c.
- Marine engine wholesaling

Subdivision 34-Machinery and Equipment Wholesaling

Group Class Description

Other Machinery and Equipment Wholesaling n.e.c. continued

- Marine equipment wholesaling n.e.c.
- Material handling equipment wholesaling
- Oil heater wholesaling
- Photographic film wholesaling
- Photographic supply wholesaling n.e.c.
- Portable fire extinguisher wholesaling
- Pumping machinery or equipment wholesaling
- Scale, non-electrical or non-electronic, wholesaling
- Weighing machinery wholesaling n.e.c.
- Wire working machinery or equipment wholesaling

Exclusions/References

- wholesaling electrical or electronic equipment, including cameras, are included in Class
 3494 Other Electrical and Electronic Goods Wholesaling; and
- wholesaling motor vehicle engines are included in Class 3504 Motor Vehicle New Parts Wholesaling.

Subdivision 35 - Motor Vehicle and Motor Vehicle Parts Wholesaling Group Class Description

350 MOTOR VEHICLE AND MOTOR VEHICLE PARTS WHOLESALING

3501 Car Wholesaling

This class consists of units mainly engaged in wholesaling new and used motor cars.

Primary Activities

- New car wholesaling
- Used car wholesaling

Exclusions/References

Units mainly engaged in wholesaling buses, trucks or other commercial vehicles are included in Class 3502 Commercial Vehicle Wholesaling.

3502 Commercial Vehicle Wholesaling

This class consists of units mainly engaged in wholesaling new or used commercial motor vehicles.

Primary activities

- Bus, wholesaling
- Commercial vehicle wholesaling n.e.c.
- Truck wholesaling

3503 Trailer and Other Motor Vehicle Wholesaling

This class consists of units mainly engaged in wholesaling other types of new or used motor vehicles, including motor cycles, and trailers.

Primary activities

- Box trailer wholesaling
- Caravan wholesaling
- Four-wheeled motor cycle wholesaling
- Horse float wholesaling
- Motor cycle wholesaling
- Motorhome wholesaling
- Scooter wholesaling
- Trailer wholesaling n.e.c.

3504 Motor Vehicle New Parts Wholesaling

This class consists of units mainly engaged in wholesaling new parts or accessories for motor vehicles and motor cycles.

- Automotive air conditioning wholesaling
- Automotive battery wholesaling
- Car radio or CD-player wholesaling
- Motor cycle accessory, new, wholesaling
- Motor cycle part, new, wholesaling
- Motor vehicle accessory, new, wholesaling
- Motor vehicle part, new, wholesaling
- Tyre wholesaling

Subdivision 35 — Motor Vehicle and Motor Vehicle Parts Wholesaling Group Class Description

3505 Motor Vehicle Dismantling and Used Parts Wholesaling

This class consists of units mainly engaged in dismantling motor vehicles or motor cycles, or wholesaling used parts for motor vehicles and motor cycles.

Primary activities

- Motor cycle dismantling
- Motor vehicle dismantling
- Second hand motor cycle parts wholesaling
- Second hand motor vehicle parts wholesaling

Exclusions/References

Units mainly engaged in second hand car parts retailing are included in Class 3921 Motor Vehicle Parts Retailing.

Subdivision 36 — Grocery, Liquor and Tobacco Product Wholesaling Group Class Description

360 GROCERY, LIQUOR AND TOBACCO PRODUCT WHOLESALING

3601 General Line Grocery Wholesaling

This class consists of units mainly engaged in wholesaling a wide range or general line of groceries encompassing a number of grocery types throughout this subdivision.

These units wholesale at least three of the following grocery lines:

- meat, poultry and smallgoods
- dairy produce
- fish and seafood
- fruit and vegetables
- liquor or tobacco
- confectionery or soft drink

Primary activities

General line grocery wholesaling

Exclusions/References

Units mainly engaged in wholesaling a specific grocery type are included in the appropriate classes of Group 360 Grocery, Liquor and Tobacco Product Wholesaling.

3602 Meat, Poultry and Smallgoods Wholesaling

This class consists of units mainly engaged in wholesaling fresh or frozen meat, bacon, ham, smallgoods, poultry or rabbit meat.

Primary activities

- Bacon wholesaling
- Frozen meat wholesaling
- Ham wholesaling
- Meat wholesaling (except canned)
- Poultry wholesaling (except canned)
- Rabbit meat wholesaling
- Sausage wholesaling
- Smallgoods wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling canned meat, poultry and smallgoods are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling meat, poultry and smallgoods in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3603 Dairy Produce Wholesaling

This class consists of units mainly engaged in wholesaling dairy produce, ice cream and other frozen desserts.

- Butter wholesaling
- Cheese wholesaling
- Cream wholesaling
- Dairy product wholesaling

Subdivision 36 - Grocery, Liquor and Tobacco Product Wholesaling Group Class Description

Dairy Produce Wholesaling continued

- Frozen dessert wholesaling
- Ice cream wholesaling
- Milk wholesaling (except canned)

Exclusions/References

Units mainly engaged in

- wholesaling canned milk are included in Class 3609 Other Grocery Wholesaling; and
- wholesaling dairy products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3604 Fish and Seafood Wholesaling

This class consists of units mainly engaged in wholesaling fresh or frozen fish or other seafood (except canned).

Primary activities

- Crustacean wholesaling (including processed, except canned)
- Fish wholesaling
- Mollusc wholesaling (including processed, except canned)
- Seafood, fresh or frozen, wholesaling

Exclusions/References

Units mainly engaged in

- operating vessels which both catch and process fish or other seafood are included in the appropriate classes of Group 041 Fishing;
- cleaning, cooking or freezing crustaceans or molluscs (including shelling and bottling oysters) or in freezing filleted fish (including whole fin fish) are included in Class 1120 Seafood Processing;
- wholesaling canned fish or seafood are included in Class 3609 Other Grocery Wholesaling;
- wholesaling fish or seafood in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3605 Fruit and Vegetable Wholesaling

This class consists of units (including wholesaling units of marketing authorities) mainly engaged in wholesaling fresh fruit or vegetables.

Primary activities

- Fruit, fresh, wholesaling
- Vegetable, fresh, wholesaling

Exclusions/References

Units mainly engaged in

- washing and packing fruit or vegetables are included in Class 7320 Packaging Services; and
- wholesaling fruit and vegetables in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3606 **Liquor and Tobacco Product Wholesaling**

This class consists of units mainly engaged in wholesaling beer, wine or spirits; or in wholesaling cigarettes, cigars or other tobacco products (except leaf tobacco).

Subdivision 36 - Grocery, Liquor and Tobacco Product Wholesaling Group Class Description

Liquor and Tobacco Product Wholesaling continued

Primary activities

- Alcoholic beverage wholesaling
- Tobacco product wholesaling

Exclusions/References

Units mainly engaged in

- blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing;
- breaking down bulk quantities and bottling without wholesaling are included in Class 7320
 Packaging Services;
- wholesaling tobacco leaf are included in Class 3319 Other Agricultural Product Wholesaling; and
- wholesaling liquor and tobacco products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

3609 Other Grocery Wholesaling

This class consists of units mainly engaged in wholesaling specific grocery or food items not elsewhere classified. This class also includes units that repack groceries such as flour, cereal foods or dried fruits and wholesale them.

- Aerated water wholesaling
- Biscuit wholesaling
- Bottled water wholesaling
- Canned food wholesaling
- Cereal food wholesaling
- Coffee wholesaling
- Condiment wholesaling
- Confectionery wholesaling
- Cooking oil or fat wholesaling
- Cordial, aerated or carbonated, wholesaling
- Egg and egg product wholesaling
- Fruit juice wholesaling
- Health food wholesaling
- Honey wholesaling
- Margarine wholesaling
- Milk, dried, condensed or concentrated, wholesaling
- Nuts wholesaling (roasted, salted or sugar coated)
- Potato crisp wholesaling
- Preserved fruit or vegetable wholesaling
- Rice, milled or polished, wholesaling
- Salt, household, wholesaling
- Seafood, canned, wholesaling
- Soft drink wholesaling
- Specialised food wholesaling n.e.c.

Subdivision 36 - Grocery, Liquor and Tobacco Product Wholesaling Group Class Description

Other Grocery Wholesaling continued

- Specific cultural grocery wholesaling
- Tea wholesaling
- Vinegar wholesaling
- Yeast wholesaling

Exclusions/References

Units mainly engaged in wholesaling the above grocery products in conjunction with a wide variety of other grocery items are included in Class 3601 General Line Grocery Wholesaling.

Subdivision 37 - Other Goods Wholesaling

Group Class Description

371 TEXTILE, CLOTHING AND FOOTWEAR WHOLESALING

3711 Textile Product Wholesaling

This class consists of units mainly engaged in wholesaling textiles or textile products not elsewhere classified.

Primary activities

- Awning, textile, wholesaling
- Bag or sack, textile, wholesaling
- Blanket wholesaling
- Blind, textile, wholesaling
- Canvas goods wholesaling n.e.c.
- Cordage wholesaling
- Elasticised fabric wholesaling
- Fabric, textile, wholesaling
- Felt wholesaling (except floor coverings)
- Glass fibre fabric wholesaling
- Lace wholesaling
- Linen wholesaling
- Narrow fabric wholesaling
- Netting, textile wholesaling
- Piece-goods wholesaling
- Rope wholesaling (except wire rope)
- Sail cloth wholesaling
- Sewing thread wholesaling
- Soft furnishing wholesaling
- String wholesaling
- Tarpaulin wholesaling
- Tent wholesaling
- Textile wholesaling n.e.c.
- Thread wholesaling
- Towel wholesaling
- Trimming, textile, wholesaling
- Yarn wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling floor coverings are included in Class 3731 Furniture and Floor Covering Wholesaling; and
- wholesaling wire rope are included in Class 3339 Other Hardware Goods Wholesaling.

3712 Clothing and Footwear Wholesaling

This class consists of units mainly engaged in wholesaling clothing or footwear.

- Clothing wholesaling
- Footwear wholesaling
- Hosiery wholesaling

Subdivision 37 – Other Goods Wholesaling

Group Class Description

Clothing and Footwear Wholesaling continued

- Leather clothing wholesaling
- Millinery wholesaling
- Sports clothing wholesaling
- Sports footwear wholesaling

PHARMACEUTICAL AND TOILETRY GOODS WHOLESALING 372

Pharmaceutical and Toiletry Goods Wholesaling 3720

This class consists of units mainly engaged in wholesaling human pharmaceuticals, medicines, cosmetics, perfumes and toiletries. Also included are units mainly engaged in wholesaling veterinary drugs or medicines.

Primary activities

- Cosmetic wholesaling
- Drug wholesaling
- Medicine wholesaling
- Perfume wholesaling
- Toiletry wholesaling
- Veterinary drug wholesaling
- Veterinary medicine wholesaling

Exclusions/References

Units mainly engaged in wholesaling industrial chemical products are included in Class 3323 Industrial and Agricultural Chemical Product Wholesaling.

FURNITURE, FLOOR COVERING AND OTHER GOODS WHOLESALING

3731 **Furniture and Floor Covering Wholesaling**

This class consists of units mainly engaged in wholesaling furniture or floor coverings (except ceramic floor tiles).

Primary activities

373

- Blind wholesaling (except textile)
- Floor covering wholesaling (except ceramic floor tiles)
- Furniture wholesaling
- Mattress wholesaling

Exclusions/References

Units mainly engaged in

- wholesaling ceramic tiles are included in Class 3339 Other Hardware Goods Wholesaling; and
- wholesaling canvas blinds are included in Class 3711 Textile Product Wholesaling

3732 Jewellery and Watch Wholesaling

This class consists of units mainly engaged in wholesaling watches or clocks (including parts), jewellery, precious stones or precious metals.

- Clock wholesaling
- Costume jewellery wholesaling
- Gemstone wholesaling

Subdivision 37 – Other Goods Wholesaling

Group Class Description

Jewellery and Watch Wholesaling continued

- Jewellery wholesaling
- Precious metal wholesaling
- Watch or clock part wholesaling
- Watch wholesaling

Exclusions/References

Units mainly engaged in wholesaling scrap precious metals are included in Class 3322 Metal and Mineral Wholesaling.

3733 Kitchen and Diningware Wholesaling

This class consists of units mainly engaged in wholesaling china, glassware, crockery and other kitchen and diningware.

Primary activities

- Brushware wholesaling
- Chinaware wholesaling
- Cooking utensil wholesaling (except electric appliances)
- Crockery wholesaling
- Cutlery wholesaling
- Enamelware wholesaling
- Glassware wholesaling
- Kitchenware wholesaling
- Tableware wholesaling

Exclusions/References

Units mainly engaged in wholesaling electrical appliances are included in Class 3494 Other Electrical and Electronic Goods Wholesaling.

3734 Toy and Sporting Goods Wholesaling

This class consists of units mainly engaged in wholesaling toys, bicycles or bicycle parts, firearms, ammunition, fireworks or sporting equipment (except tents, sports clothing or footwear).

Primary activities

- Ammunition wholesaling
- Bicycle parts wholesaling
- Bicycle wholesaling
- Playground equipment wholesaling
- Sporting goods wholesaling (except clothing or footwear)
- Toy wholesaling

Exclusions/References

- wholesaling sports clothing or sports footwear are included in Class 3712 Clothing and Footwear Wholesaling; and
- wholesaling tents are included in Class 3711 Textile Product Wholesaling.

Subdivision 37 – Other Goods Wholesaling

Group Class Description

3735 **Book and Magazine Wholesaling**

This class consists of units mainly engaged in wholesaling books, periodicals and magazines.

Primary Activities

- Book wholesaling
- Magazine wholesaling
- Newspaper wholesaling
- Periodical wholesaling

3736 **Paper Product Wholesaling**

This class consists of units mainly engaged in wholesaling paper stationery, greeting cards and paper or paper products not elsewhere classified.

Primary activities

- Greeting card wholesaling
- Paper or paper board container wholesaling
- Paper product wholesaling n.e.c.
- Paper stationery wholesaling
- Paper wholesaling

Exclusions/References

Units mainly engaged in wholesaling building paper and paper board are included in Class 3339 Other Hardware Goods Wholesaling.

3739 Other Goods Wholesaling n.e.c.

This class consists of units mainly engaged in wholesaling travel goods, containers (except of paper or paper board), musical instruments, second-hand goods, or other goods not elsewhere classified.

- Artists' supplies wholesaling
- Can, metal, wholesaling
- Cask wholesaling
- Coffin wholesaling
- Container wholesaling (except of paper or paper board)
- Crate, wooden, wholesaling
- Firewood wholesaling
- Fur, dyed or dressed, wholesaling
- Glass container wholesaling
- Leather good wholesaling (except clothing or footwear)
- Luggage wholesaling
- Musical instrument wholesaling
- Pet food wholesaling
- Pre-recorded audio media wholesaling
- Pre-recorded entertainment media wholesaling
- Pre-recorded video media wholesaling
- Second-hand bottle dealing (wholesaling)
- Second-hand goods wholesaling n.e.c.
- Sheet music wholesaling

Subdivision 37 – Other Goods Wholesaling

Group Class Description

Other Goods Wholesaling n.e.c. continued

■ Wholesale trade n.e.c.

Exclusions/References

- wholesaling paper and paper board containers are included in Class 3736 Paper Product
- wholesaling leather clothing or shoes are included in Class 3712 Clothing and Footwear Wholesaling

Subdivision 38 - Commission-Based Wholesaling

Group Class Description

380 COMMISSION-BASED WHOLESALING

3800 **Commission-Based Wholesaling**

This class consists of units mainly engaged in the sale of goods or services on behalf of one or more principals on a fee or commission basis. These activities include units who arrange the sale of goods on behalf of a principal, but do not take title to the goods.

Primary activities

- Auction service (except real estate)
- Auctioning livestock
- Export agent, wholesaler
- Goods wholesale broking n.e.c.
- Import agent, wholesaler
- Livestock agent
- Manufacturer's sales agent
- Stock and station agent
- Stockyard operation
- Wholesaler's sales agent
- Wool broking

Exclusions/References

- the arrangement of the purchase of travel and related services are included in Class 7220 Travel Agency and Tour Arrangement Services;
- the activities of real estate agents are included in Class 6720 Real Estate Services; and
- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services.

The Retail Trade Division includes units mainly engaged in the purchase and onselling, commission based buying, and commission based selling of goods, without significant transformation, to the general public. The Retail Trade Division also includes units that purchase and onsell goods to the general public using non-traditional means, including the internet. Units are classified to the Retail Trade Division in the first instance if they buy goods and then onsell them (including on a commission basis) to the general public.

Retail units generally operate from premises located and designed to attract a high volume of walk-in customers, have an extensive display of goods, and/or use mass media advertising designed to attract customers. The display and advertising of goods may be physical or electronic.

Physical display and advertising includes shops, printed catalogues, billboards and print advertisements. Electronic display and advertising includes catalogues, internet websites, television and radio advertisements and infomercials. While non-store retailers, by definition, do not posses the physical characteristics of traditional retail units with a physical shop-front location, these units share the requisite function of the purchasing and onselling of goods to the general public, and are therefore included in this division.

A unit which sells to both businesses and the general public will be classified to the Retail Trade Division if it operates from shop-front premises, arranges and displays stock to attract a high proportion of walk-in customers and utilises mass media advertising to attract customers.

The buying of goods for resale to the general public is a characteristic of Retail Trade units that distinguishes them from units in the Agriculture, Forestry and Fishing; Manufacturing; and Construction industries. For example, farms that sell their products, at or from, the point of production are not classified in Retail Trade, but rather in Agriculture as the production of agricultural output are these units primary activity. Units in all these industries provide their output to the market for sale. Similarly, units that both manufacture and sell their products to the general public are not classified in Retail Trade, but rather in Manufacturing.

Wholesale units also engage in the buying of goods for resale, but typically operate from a warehouse or office and neither the design nor the location of these premises is intended to solicit a high volume of walk-in traffic. In general, wholesale units have large storage facilities and small display area, while the reverse is true for retail units.

Units in Retail often undertake non-retail secondary activities, such as watch and jewellery stores, that undertake repairs of these goods as well as retailing new items. However, units whose primary activity is the provision of repair and maintenance services are excluded from this division, and are classified to the Other Services Division.

Subdivision 39 - Motor Vehicle and Motor Vehicle Parts Retailing Group Class Description

391 MOTOR VEHICLE RETAILING

3911 **Car Retailing**

This class consists of units mainly engaged in retailing new or used cars.

Primary Activities

- New car retailing
- Used car retailing Exclusions/References

Units mainly engaged in wholesaling cars are included in Class 3501 Car Wholesaling.

3912 **Motor Cycle Retailing**

This class consists of units mainly engaged in retailing new or used motor cycles or scooters.

Primary activities

- All terrain vehicle retailing
- Go-kart, motorised, retailing
- Motor cycle or scooter retailing
- Motorised minibike retailing

Exclusions/References

Units mainly engaged in

- wholesaling new or used motor cycles or scooters are included in Class 3503 Trailer and Other Motor Vehicle Wholesaling;
- repairing motor cycles or scooters are included in Class 9419 Other Automotive Repair and Maintenance; and
- retailing motor cycles or scooter parts or accessories are included in Class 3921 Motor Vehicle Parts Retailing.

Trailer and Other Motor Vehicle Retailing 3913

This class consists of units mainly engaged in retailing caravans, trailers and other motor vehicles, including mobile homes or cabins.

Primary activities

- Box trailer retailing
- Caravan retailing
- Horse float retailing
- Mobile home retailing
- Trailer retailing (except boat trailers)

Exclusions/References

Units mainly engaged in

- retailing boat trailers are included in Class 4245 Marine Equipment Retailing; and
- hiring of trailers or caravans are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.

392 MOTOR VEHICLE PARTS AND TYRE RETAILING

3921 **Motor Vehicle Parts Retailing**

This class consists of units mainly engaged in retailing new or used parts or accessories for motor vehicles.

Subdivision 39 - Motor Vehicle and Motor Vehicle Parts Retailing Group Class Description

Motor Vehicle Parts Retailing continued

Primary activities

- Automotive air conditioning retailing
- Automotive battery retailing
- Car radio or CD-player retailing
- Motor cycle or scooter parts or accessory retailing
- Motor vehicle accessory retailing
- Motor vehicle parts retailing

Exclusions/References

Units mainly engaged in

- wholesaling motor vehicle parts are included in either Class 3504 Motor Vehicle New Parts
 Wholesaling or 3505 Motor Vehicle Dismantling and Used Parts Wholesaling; and
- installing automotive air conditioners, car radios or CD-players are included in Class 9411
 Automotive Electrical Services.

3922 Tyre Retailing

This class consists of units mainly engaged in retailing motor vehicle or motor cycle tyres (new or reconditioned) or tubes.

Primary activities

- Motor cycle or scooter tyre and tube retailing
- Tyre or tube, motor vehicle, retailing

Exclusions/References

Units mainly engaged in retreading, recapping or rerubbering motor vehicle tyres are included in Class 1914 Tyre Manufacturing.

Subdivision 40 - Fuel Retailing

Group Class Description

400 **FUEL RETAILING**

4000 **Fuel Retailing**

This class consists of units mainly engaged in retailing fuels, including petrol, LPG or lubricating oils.

Primary activities

- Automotive CNG retailing
- Diesel oil retailing
- Distillate retailing
- Engine oil retailing
- Kerosene retailing
- LPG, automotive, retailing
- Lubricating oil or grease retailing
- Petrol retailing
- Service station operation (mainly petrol retailing)

Exclusions/References

- wholesaling of petroleum products are included in Class 3321 Petroleum Product Wholesaling; and
- automotive repairs and services are included in the appropriate classes of Group 941 Automotive Repair and Maintenance

Subdivision 41 - Food Retailing

Group Class Description

411 SUPERMARKET AND GROCERY STORES

4110 Supermarket and Grocery Stores

This class consists of units mainly engaged in retailing groceries or non-specialised food lines (including convenience stores), whether or not the selling is organised on a self-service basis.

Primary activities

- Convenience store operation
- Grocery retailing
- Grocery supermarket operation

Exclusions/References

Units mainly engaged in retailing specialised food lines are included in the appropriate classes of Group 412 Specialised Food Retailing.

412 SPECIALISED FOOD RETAILING

4121 Fresh Meat, Fish and Poultry Retailing

This class consists of units mainly engaged in retailing fresh meat, fish or poultry.

Primary Activities

- Butcher's shop operation (retail)
- Fish, fresh, retailing
- Meat, fresh, retailing
- Poultry, fresh, retailing
- Seafood, fresh, retailing

4122 Fruit and Vegetable Retailing

This class consists of units mainly engaged in retailing fresh fruit or vegetables.

Primary activities

- Fruit, fresh, retailing
- Greengrocery operation (retail)
- Vegetable, fresh, retailing

4123 Liquor Retailing

This class consists of units mainly engaged in retailing beer, wine or spirits for consumption off the premises only.

Primary activities

■ Alcoholic beverage retailing (for consumption off the premises only)

Exclusions/References

Units mainly engaged in selling alcoholic beverages for consumption on the premises, such as hotels, bars and similar units (except hospitality clubs), are included in Class 4520 Pubs, Taverns and Bars.

4129 Other Specialised Food Retailing

This class consists of units mainly engaged in retailing specialised food lines, such as confectionery or smallgoods or bread and cakes (not manufactured on the same premises).

Primary activities

Biscuit retailing (not manufactured on the same premises)

Subdivision 41 - Food Retailing

Group Class Description

Other Specialised Food Retailing continued

- Bread retailing (not manufactured on the same premises)
- Bread vendor (not manufactured on the same premises)
- Cake retailing (not manufactured on the same premises)
- Confectionery retailing
- Non-alcoholic drinks retailing
- Pastry retailing (not manufactured on the same premises)
- Smallgoods retailing
- Specialised food retailing n.e.c.

Exclusions/References

Units mainly engaged in

• retailing a wide range of food lines are included in Class 4110 Supermarket and Grocery Stores;

- providing food services for immediate consumption for taking away or consumption in limited seating areas are included in Class 4512 Takeaway Food Services;
- manufacturing bakery products and selling those products from the same premises are included in Class 1174 Bakery Product Manufacturing (Non-factory based); and
- retailing food through vending machines or other non-store means (except mobile vans) are included in Class 4310 Non-Store Retailing.

Subdivision 42 - Other Store-Based Retailing

Group Class Description

421 FURNITURE, FLOOR COVERINGS, HOUSEWARE AND TEXTILE GOODS RETAILING

4211 Furniture Retailing

This class consists of units mainly engaged in retailing furniture, blinds or awnings.

Primary activities

- Antique reproduction furniture retailing
- Awning retailing
- Blind retailing
- Furniture retailing
- Mattress retailing

Exclusions/References

Units mainly engaged in

- the installation of household blinds or awnings are included in Class 3239 Other Building Installation Services;
- manufacturing blinds or awnings are included in the appropriate classes of Division C
 Manufacturing, according to the materials used in the manufacturing process;
- retailing second-hand or antique furniture are included in Class 4273 Antique and Used Goods Retailing; and
- retailing curtains are included in Class 4214 Manchester and Other Textile Goods Retailing.

4212 Floor Coverings Retailing

This class consists of units mainly engaged in retailing floor coverings (except ceramic floor tiles).

Primary activities

- Carpet retailing
- Floor coverings retailing (except ceramic floor tiles)
- Floor rug retailing
- Floor tile retailing (lino, vinyl, cork, carpet or rubber)
- Parquetry retailing

Exclusions/References

Units mainly engaged in

- laying floor coverings are included in the appropriate classes of Division E Construction;
 and
- retailing ceramic floor tiles are included in Class 4231 Hardware and Building Supplies Retailing.

4213 Houseware Retailing

This class consists of units mainly engaged in retailing kitchenware, china, glassware, silverware or other houseware goods.

- Brushware retailing
- Chinaware retailing
- Cooking utensil retailing (except electric)
- Crockery retailing

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Houseware Retailing continued

- Cutlery retailing
- Enamelware retailing
- Glassware retailing
- Kitchenware retailing
- Picnicware retailing
- Plastic container retailing
- Silverware retailing

Exclusions/References

Units mainly engaged in retailing electric cooking utensils are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing.

4214 **Manchester and Other Textile Goods Retailing**

This class consists of units mainly engaged in retailing fabrics, curtains or household textiles.

Primary activities

- Blanket retailing
- Curtain retailing
- Dressmaking requisites retailing
- Fabric, textile, retailing
- Household textile retailing
- Linen retailing
- Piece-goods retailing
- Soft furnishing retailing
- Yarn retailing

Exclusions/References

Units mainly engaged in

- installing awnings, blinds, shutters or curtains are included in Class 3239 Other Building Installation Services; and
- manufacturing curtains or cushions are included in Class 1333 Cut and Sewn Textile Product Manufacturing.

ELECTRICAL AND ELECTRONIC GOODS RETAILING

4221 **Electrical, Electronic and Gas Appliance Retailing**

This class consists of units mainly engaged in retailing electrical, electronic or gas appliances (except computers and computer peripherals).

Primary activities

422

- Air conditioner retailing
- Appliance, electric, retailing
- Barbecue retailing
- Camera retailing
- Compact disc player retailing
- Cooking utensil, electric, retailing
- Digital versatile disc (DVD) player retailing
- Electronic beeper retailing
- Fan, electric, retailing

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Electrical, Electronic and Gas Appliance Retailing continued

- Floor polisher, electric, retailing
- Gas appliance retailing
- Heating equipment, electric or gas, retailing
- Mobile phone retailing
- Modem retailing
- Pager retailing
- Pocket calculator, electronic, retailing
- Projector retailing
- Radio receiving set retailing (except car radios)
- Refrigerator, retailing
- Shaver, electric, retailing
- Sound reproducing equipment retailing
- Stereo retailing
- Stove, retailing
- Television antennae retailing
- Television set retailing
- Two-way radio equipment retailing
- Vacuum cleaner retailing
- Video cassette recorder (VCR) retailing
- Washing machine retailing

Exclusions/References

Units mainly engaged in

- retailing computer or computer peripheral equipment are included in Class 4222
 Computer and Computer Peripheral Retailing;
- retailing CDs, DVDs or other entertainment media are included in Class 4242
 Entertainment Media Retailing;
- retailing car radios are included in Class 3921 Motor Vehicle Parts Retailing;
- installing heating, refrigeration or air conditioning equipment are included in Class 3233
 Air Conditioning and Heating Services;
- hiring household appliances are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- repairing and maintaining electrical, electronic and gas domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

4222 Computer and Computer Peripheral Retailing

This class consists of units mainly engaged in retailing computers or computer peripheral equipment.

- Compact disc burner retailing
- Computer equipment retailing
- Computer game console retailing
- Computer hardware retailing
- Computer software retailing (except computer games)
- Printer retailing
- Visual display unit (VDU) retailing

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Computer and Computer Peripheral Retailing continued

Exclusions/References

Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.

4229 Other Electrical and Electronic Goods Retailing

This class consists of units mainly engaged in retailing electrical and electronic goods not elsewhere classified.

Primary activities

- Dry cell battery retailing
- Electric light fittings retailing
- Electrical goods retailing n.e.c.
- Electronic goods retailing n.e.c.

423 HARDWARE, BUILDING AND GARDEN SUPPLIES RETAILING

4231 Hardware and Building Supplies Retailing

This class consists of units mainly engaged in retailing hardware or building supplies.

Primary activities

- Carpenters' tool retailing
- Cement retailing
- Ceramic floor tile retailing
- Garden tool retailing
- Hardware retailing
- Lacquer retailing
- Lawn mower retailing
- Lock retailing
- Mineral turpentine retailing
- Nail retailing
- Paint retailing
- Plumbers' fittings retailing
- Plumbers' tools retailing
- Timber retailing
- Tool retailing
- Wallpaper retailing
- Woodworking tool retailing

Exclusions/References

Units mainly engaged in

- wholesaling builders' hardware or supplies (except plumbing supplies) are included in Class 3339 Other Hardware Goods Wholesaling; and
- wholesaling timber are included in Class 3331 Timber Wholesaling.

4232 **Garden Supplies Retailing**

This class consists of units mainly engaged in retailing garden supplies or nursery goods.

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Garden Supplies Retailing continued

- Bulb, flower, retailing
- Fertiliser retailing
- Garden ornament retailing
- Garden supplies retailing n.e.c.
- Nursery stock retailing
- Pesticide retailing
- Plant, garden, retailing
- Pot plant retailing
- Seedlings retailing
- Seed, garden, retailing
- Shrub or tree retailing
- Tuber, flower, retailing

Exclusions/References

Units mainly engaged in retailing cut flowers are included in Class 4274 Flower Retailing.

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4241 Sport and Camping Equipment Retailing

RECREATIONAL GOODS RETAILING

This class consists of units mainly engaged in retailing sporting goods, camping equipment or bicycles.

Primary activities

- Ammunition retailing
- Bicycle retailing
- Camping equipment retailing
- Canoe retailing
- Equestrian equipment retailing
- Fishing tackle retailing
- Fitness equipment retailing
- Golfing equipment retailing
- Gun or rifle retailing
- Gymnasium equipment retailing
- Sailboard retailing
- Snow ski retailing
- Sporting equipment retailing (except clothing or footwear)
- Wetsuit retailing

Exclusions/References

Units mainly engaged in

- retailing sports apparel (clothing and footwear) are included in Classes 4251 Clothing Retailing and 4252 Footwear Retailing; and
- retailing new or used boats are included in Class 4245 Marine Equipment Retailing.

4242 Entertainment Media Retailing

This class consists of units mainly engaged in retailing audio tapes, compact discs, computer games, digital versatile discs or video cassettes.

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Entertainment Media Retailing continued

- Audio cassette retailing
- Compact disc retailing
- Computer game retailing
- Digital versatile disc (DVD) retailing
- Video cassette retailing

Exclusions/References

Units mainly engaged in

- retailing second-hand records, tapes, CDs, DVDs or videos are included in Class 4273 Antique and Used Goods Retailing;
- retailing CD players, DVD players, VCRs or other appliances are included in Class 4221 Electrical, Electronic and Gas Appliance Retailing; and
- retailing computers and computer peripherals are included in Class 4222 Computer and Computer Peripheral Retailing.

4243 **Toy and Game Retailing**

This class consists of units mainly engaged in retailing toys or games (except computer games).

Primary activities

- Doll retailing
- Game retailing
- Toy retailing

Exclusions/References

Units mainly engaged in retailing computer games are included in Class 4242 Entertainment Media Retailing.

4244 **Newspaper and Book Retailing**

This class consists of units mainly engaged in retailing books, periodicals and newspapers.

Primary activities

- Book retailing
- Magazine retailing
- Newspaper retailing
- Periodical retailing
- Religious book retailing

Exclusions/References

Units mainly engaged in

- retailing stationery and writing goods are included in Class 4272 Stationery Goods Retailing; and
- retailing second-hand books are included in Class 4273 Antique and Used Goods Retailing.

4245 **Marine Equipment Retailing**

This class consists of units mainly engaged in retailing new or used boats or boat accessories.

- Boat retailing (including used)
- Boat trailer retailing

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Marine Equipment Retailing continued

- Marine accessory retailing n.e.c.
- Outboard motor retailing
- Sailing or nautical accessory retailing
- Yacht retailing

Exclusions/References

Units mainly engaged in

- retailing sailboards, canoes or wetsuits are included in Class 4241 Sport and Camping Equipment Retailing;
- repairing boats are included in Class 2392 Boatbuilding and Repair Services; and
- hiring of pleasure craft (without crew) are included in Division L Rental, Hiring and Real Estate Services.

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CLOTHING, FOOTWEAR AND PERSONAL ACCESSORY RETAILING

4251 Clothing Retailing

This class consists of units mainly engaged in retailing clothing or clothing accessories.

Primary activities

- Clothing accessory retailing
- Clothing retailing
- Foundation garment retailing
- Fur clothing retailing
- Glove retailing
- Hosiery retailing
- Leather clothing retailing
- Millinery retailing
- Sports clothing retailing
- Work clothing retailing

Exclusions/References

Units mainly engaged in

- retailing second-hand clothing are included in Class 4273 Antique and Used Goods Retailing; and
- retailing personal accessories (except clothing and footwear) are included in Class 4259
 Other Personal Accessory Retailing.

4252 Footwear Retailing

This class consists of units mainly engaged in retailing boots, shoes or other footwear.

Primary activities

- Boot retailing
- Footwear retailing
- Shoe retailing
- Sports footwear retailing

4253 Watch and Jewellery Retailing

This class consists of units mainly engaged in retailing new watches and jewellery (except clocks and silverware).

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Watch and Jewellery Retailing continued

Primary activities

- Jewellery retailing
- Watch retailing

Exclusions/References

Units mainly engaged in

- retailing second-hand jewellery are included in Class 4273 Antique and Used Goods Retailing;
- retailing clocks are included in Class 4279 Other Store-Based Retailing n.e.c.; and
- retailing silverware are included in Class 4213 Houseware Retailing.

4259 Other Personal Accessory Retailing

This class consists of units mainly engaged in retailing other personal accessories, including new handbags, sunglasses, leather goods, luggage and other personal accessories not elsewhere classified.

Primary activities

- Briefcase retailing
- Handbag retailing
- Leather goods retailing (except clothing and footwear)
- Luggage retailing
- Personal accessory retailing n.e.c.
- Sunglass retailing
- Umbrella retailing
- Wig retailing

Exclusions/References

Units mainly engaged in

- retailing leather clothing are included in Class 4251 Clothing Retailing; and
- retailing leather footwear are included in Class 4252 Footwear Retailing.

DEPARTMENT STORES

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4260 **Department Stores**

This class consists of units engaged in retailing a wide variety of goods, other than food or groceries, but the variety is such that no predominant activity can be determined. These units have predominant retail sales in at least four of the following six product groups:

- Clothing
- Furniture
- Kitchenware, china, glassware and other housewares
- Textile goods
- Electrical, electronic and gas appliances
- Perfumes, cosmetics and toiletries

The products primary to these headings, as well as other products, are normally sold by or displayed in separate departments or sections supervised by managers (with specialised product knowledge) within the store, and, generally, merchandising, advertising, customer

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Department Stores continued

service, accounting and budgetary control functions are undertaken on a departmentalised basis.

Primary activities

■ Department store operation

Exclusions/References

Units mainly engaged in

- retailing food and groceries on a departmentalised basis are included in Class 4110
 Supermarket and Grocery Stores;
- retailing clothing; furniture; kitchenware, china, glassware and other housewares; textile
 goods; electrical, electronic and gas appliances; or perfumes, cosmetics and toiletries on a
 specialised basis are included in the appropriate classes of Subdivision 42 Other
 Store-Based Retailing; and
- retailing a wide variety of products that are not sold, displayed, managed or administered on a departmentalised basis (i.e. gift shops or souvenir shops) are included in Class 4279
 Other Store-Based Retailing n.e.c.

427 PHARMACEUTICAL AND OTHER STORE-BASED RETAILING

4271 Pharmaceutical, Cosmetic and Toiletry Goods Retailing

This class consists of units mainly engaged in retailing prescription drugs or patent medicines, cosmetics or toiletries.

Primary activities

- Cosmetic retailing
- Drug retailing
- Patent medicine retailing
- Perfume retailing
- Pharmacy, retail, operation
- Prescription, medicine, dispensing
- Toiletry retailing

4272 Stationery Goods Retailing

This class consists of units mainly engaged in retailing stationery goods and writing materials.

Primary activities

- Artists' supplies retailing
- Ink retailing
- Note book retailing
- Pen or pencil retailing
- Stationery retailing
- Writing material retailing

Exclusions/References

Units mainly engaged in retailing books or magazines are included in Class 4244 Newspaper and Book Retailing.

Subdivision 42 - Other Store-Based Retailing

Group Class Description

4273 **Antique and Used Goods Retailing**

This class consists of units mainly engaged in retailing antiques or second-hand goods (except motor vehicles or motor cycles and parts).

Primary activities

- Antique retailing
- Coin dealing (retailing)
- Disposals retailing
- Pawnbroking
- Second-hand book retailing
- Second-hand cloth retailing
- Second-hand electrical, electronic or computer equipment retailing
- Second-hand furniture retailing
- Second-hand goods retailing n.e.c.
- Second-hand jewellery retailing
- Second-hand record, tape, CD, DVD or videos retailing
- Second-hand sports card retailing
- Stamp, collectible, dealing (retailing)

Exclusions/References

Units mainly engaged in

- retailing second-hand motor vehicles are included in Class 3911 Car Retailing;
- retailing second-hand motor cycles are included in Class 3912 Motor Cycle Retailing;
- retailing second-hand motor vehicle or motor cycle parts are included in Class 3921 Motor Vehicle Parts Retailing; and
- providing auctioning services are included in Class 3800 Commission-Based Wholesaling.

4274 Flower Retailing

This class consists of units mainly engaged in retailing cut flowers or display foliage.

Primary Activities

- Cut flower retailing
- Display foliage retailing
- Dried flower retailing
- Florist, retail, operation

4279 Other Store-Based Retailing n.e.c.

This class consists of units mainly engaged in retailing goods not elsewhere classified from store-based premises.

- Art gallery operation (retail)
- Binocular retailing
- Bottled liquefied petroleum gas (LPG) retailing
- Briquette retailing
- Clock retailing
- Coal retailing
- Coke retailing

Subdivision 42 - Other Store-Based Retailing

Group Class Description

Other Store-Based Retailing n.e.c. continued

- Computer consumables (toners, inks) retailing
- Craft goods retailing
- Duty free store operation
- Firewood retailing
- Firework retailing
- Greeting card retailing
- Ice retailing
- Map retailing
- Musical instrument retailing
- Pet and pet accessory retailing
- Photographic chemical retailing
- Photographic film or paper retailing
- Pram retailing
- Religious goods (except books) retailing
- Specialty stores n.e.c.
- Store-based retailing n.e.c.
- Swimming pool retailing
- Tobacco product retailing
- Variety store operation

Exclusions/References

- retailing second-hand sports cards are included in Class 4273 Antique and Used Goods Retailing;
- retailing religious books are included in Class 4244 Newspaper and Book Retailing;
- retailing goods without the use of a shopfront or physical store presence are included in Class 4310 Non-Store Retailing; and
- retailing goods on a commission basis are included in Class 4320 Retail Commission-Based Buying and/or Selling.

Subdivision 43 - Non-Store Retailing and Retail Commission-Based Buying and/or Selling

Description Group Class

431 NON-STORE RETAILING

4310 **Non-Store Retailing**

This class consists of units mainly engaged in retailing goods without the use of a shopfront or physical store presence, including milk vendors, sole e-commerce retailers and direct shopping units.

Primary activities

- Direct mail retailing
- Direct selling of books
- Direct selling of cosmetics
- Direct selling of goods n.e.c.
- Internet retailing
- Milk vending
- Mobile food retailing (except takeaway food)
- Vending machine operation (except leasing)

Exclusions/References

Units mainly engaged in

- the retailing of goods through means of a shopfront or physical store presence are included in the appropriate classes of subdivisions within the Retail Trade Division; and
- providing mobile food services such as ice cream vending from a van are included in Class 4512 Takeaway Food Services.

432 RETAIL COMMISSION-BASED BUYING AND/OR SELLING

4320 Retail Commission-Based Buying and/or Selling

This class consists of units mainly engaged in selling goods to the general public on a fee or commission basis. These activities include units who arrange the sale of goods on behalf of a principal, but do not take title to the goods themselves.

Primary activities

- Commission-based milk vending
- Commission buying service
- Commission retailing of books
- Commission retailing of cosmetics
- Commission retailing of health foods
- Commission selling service

Exclusions/References

- the commission-based buying and selling of real estate are included in Class 6720 Real Estate Services;
- the broking of financial or insurance services are included in the appropriate classes of Subdivision 64 Auxiliary Finance and Insurance Services; and
- providing auction services are included in Class 3800 Commission-Based Wholesaling.

DIVISION H - ACCOMMODATION

This division comprises of units providing short-term accommodation for visitors and/or meals, snacks, and beverages for consumption by customers both on and off-site. The division includes units providing accommodation, food/beverage, and hospitality services because one or more of these activities are undertaken by the same unit.

Excluded from this division are gambling institutions (casinos); amusement and recreation parks; long-term (residential) caravan parks; theatre restaurants; sporting clubs; and other recreation or entertainment facilities providing food, beverage, and accommodation services.

Subdivision 44 - Accommodation

Group Class Description

440 **ACCOMMODATION**

4400 Accommodation

This class consists of units mainly engaged in providing accommodation for visitors, such as hotels, motels and similar units.

Primary activities

- Camping ground operation
- Caravan park operation (visitor)
- Holiday house and flat operation
- Hotel operation
- Motel operation
- Resort operation
- Serviced apartments
- Ski-lodge operation
- Student residence operation (except boarding schools)
- Youth hostel operation

Exclusions/References

- renting or leasing (including sub-leasing) residential properties or dwellings are included in Class 6711 Residential Property Operators; and
- providing residential caravan accommodation are included in Class 6711 Residential Property Operators.

Subdivision 45 - Food and Beverage Services

Group Class Description

451 CAFES, RESTAURANTS AND TAKEAWAY FOOD SERVICES

4511 Cafes and Restaurants

This class consists of units mainly engaged in providing food and beverage serving services for consumption on the premises. Customers generally order and are served while seated (i.e. waiter/waitress service) and pay after eating.

Primary activities

- Cafe operation
- Restaurant operation

Exclusions/References

Units mainly engaged in

- providing food ready to be taken away for immediate consumption are included in Class
 4512 Takeaway Food Services;
- providing catering services (including airline food catering services) at specified locations or events are included in Class 4513 Catering Services;
- selling alcoholic beverages both for consumption on and off the premises are included in Class 4520 Pubs, Taverns and Bars; and
- operating theatre restaurants mainly engaged in providing live theatrical productions with food and beverages are included in Class 9001 Performing Arts Operation.

4512 Takeaway Food Services

This class consists of units mainly engaged in providing food services ready to be taken away for immediate consumption. Customers order or select items and pay before eating. Items are usually provided in takeaway containers or packaging. Food is either consumed on the premises in limited seating facilities, taken away by the customer or delivered. This class also includes units mainly engaged in supplying food services in food halls and food courts.

Primary activities

- Juice bar operation
- Mobile food van operation
- Takeaway food operation

Exclusions/References

- providing food services for consumption on the premises only are included in Class 4511
 Cafes and Restaurants;
- providing catering services (including airline food catering services) at specified locations or events are included in Class 4513 Catering Services;
- retailing baked goods manufactured on the same premises are included in Class 1174
 Bakery Product Manufacturing (Non-factory based);
- retailing baked goods manufactured at other premises are included in Class 4129 Other
 Specialised Food Retailing; and
- retailing beer, wine or spirits for consumption off the premises only are included in Class
 4123 Liquor Retailing.

Subdivision 45 - Food and Beverage Services

Group Class Description

4513 **Catering Services**

This class consists of units mainly engaged in providing catering services at specified locations or events such as airline catering. Meals and snacks may be transported and/or prepared and served on or off the premises, as required by the customer.

Primary activities

- Airline food catering service
- Catering service operation

Exclusions/References

Units mainly engaged in

- providing food services for consumption on the premises only are included in Class 4511 Cafes and Restaurants;
- providing food ready to be taken away for immediate consumption are included in Class 4512 Takeaway Food Services; and
- manufacturing food products (including snack foods and prepared meals) are included in Class 1199 Other Food Product Manufacturing n.e.c.

452 PUBS, TAVERNS AND BARS

4520 Pubs, Taverns and Bars

This class consists of hotels, bars or similar units (except hospitality clubs) mainly engaged in serving alcoholic beverages for consumption on the premises, or in selling alcoholic beverages both for consumption on and off the premises. These units may also provide food services and/or present live entertainment.

Primary activities

- Bar operation
- Hotel bar operation
- Night club operation
- Pub operation
- Tavern operation
- Wine bar operation

Exclusions/References

Units mainly engaged in

- retailing alcoholic beverages for consumption off the premises only are included in Class 4123 Liquor Retailing; and
- operating hospitality clubs are included in Class 4530 Clubs (Hospitality).

453 **CLUBS (HOSPITALITY)**

4530 **Clubs (Hospitality)**

This class consists of associations mainly engaged in providing hospitality services to members. These hospitality services include gambling, sporting or other social or entertainment facilities.

Primary activities

Hospitality club operation

Subdivision 45 - Food and Beverage Services

Group Class Description

Clubs (Hospitality) continued

Exclusions/References

- selling alcoholic beverages both for consumption on and off the premises are included in Class 4520 Pubs, Taverns and Bars; and
- operating sporting clubs are included in Class 9112 Sports and Physical Recreation Clubs and Sports Professionals.

The Transport, Postal and Warehousing Division includes units mainly engaged in providing transportation of passengers and freight by road, rail, water or air. Other transportation activities such as postal services, pipeline transport and scenic and sightseeing transport are included in this division.

Units mainly engaged in providing goods warehousing and storage activities are also included.

The division also includes units mainly engaged in providing support services for the transportation of passengers and freight. These activities include stevedoring services, harbour services, navigation services, airport operations and customs agency services.

Subdivision 46 - Road Transport

Group Class Description

461 ROAD FREIGHT TRANSPORT

4610 Road Freight Transport

This class consists of units mainly engaged in the transportation of freight by road. It also includes units mainly engaged in renting trucks with drivers for road freight transport and road vehicle towing service.

Primary activities

- Furniture removal service
- Log haulage service (road)
- Road freight transport service
- Road vehicle towing
- Taxi truck service (with driver)
- Truck hire service (with driver)

Exclusions/References

Units mainly engaged in

- operating road freight terminals are included in Class 5299 Other Transport Support
 Services n.e.c.:
- providing road freight forwarding services are included in Class 5292 Freight Forwarding Services;
- providing crating or packing for road freight transport are included in Class 7320
 Packaging Services; and
- leasing or hiring trucks without drivers are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.

462 ROAD PASSENGER TRANSPORT

4621 Interurban and Rural Bus Transport

This class consists of units mainly engaged in operating buses for the transportation of passengers over regular routes and on regular schedules, mainly outside metropolitan areas or over long distances.

Primary activities

- Bus transport service, outside metropolitan area
- Charter bus service, outside metropolitan area
- Interurban bus service
- Rural bus service

Exclusions/References

Units mainly engaged in

- operating urban buses for the transportation of passengers are included in Class 4622
 Urban Bus Transport (Including Tramway); and
- operating bus passenger terminals are included in Class 5299 Other Transport Support Services n.e.c.

4622 Urban Bus Transport (Including Tramway)

This class consists of units mainly engaged in operating urban buses and tramways for the transportation of passengers, over regular routes and on regular schedules, mainly in a metropolitan area.

Subdivision 46 - Road Transport

Group Class Description

Urban Bus Transport (Including Tramway) continued

Primary activities

- Airport bus service
- Metropolitan bus service
- Metropolitan charter bus service
- School bus service
- Tramway passenger transport service
- Urban bus service

Exclusions/References

Units mainly engaged in

• operating interurban and rural buses for the transportation of passengers are included in Class 4621 Interurban and Rural Bus Transport;

- operating bus passenger terminals are included in Class 5299 Other Transport Support Services n.e.c.; and
- operating sightseeing/tour bus, coaches or tramways in urban areas are included in Class 5010 Scenic and Sightseeing Transport.

4623 Taxi and Other Road Transport

This class consists of units mainly engaged in operating taxi cabs or hire cars with drivers, or other forms of road vehicles not elsewhere classified, for the transportation of passengers.

Primary activities

- Hire car service (with driver)
- Road passenger transport n.e.c.
- Taxi cab management service (i.e. operation on behalf of owner)
- Taxi service

Exclusions/References

- providing driving services for taxis or hire cars are included in Class 5299 Other Transport Support Services n.e.c;
- operating taxi trucks with drivers are included in Class 4610 Road Freight Transport;
- leasing taxi cab plates (not vehicles) are included in Class 6640 Non-Financial Intangible Assets (Except Copyrights) Leasing;
- leasing, hiring or renting motor vehicles without drivers are included in Class 6611 Passenger Car Rental and Hiring;
- operating a taxi radio base are included in Class 5299 Other Transport Support Services
- operating sightseeing transport equipment are included in Class 5010 Scenic and Sightseeing Transport

Subdivision 47 - Rail Transport

Group Class Description

471 RAIL FREIGHT TRANSPORT

4710 Rail Freight Transport

This class consists of units mainly engaged in operating railways for the transportation of freight by rail.

Primary activities

- Rail freight transport service
- Suburban rail freight service

Exclusions/References

Units mainly engaged in

- repairing railway stock or locomotives are included in Class 2393 Railway Rolling Stock Manufacturing and Repair Services;
- constructing or general repair of railway permanent way, harbour or other transport infrastructure are included in Class 3109 Other Heavy and Civil Engineering Construction;
- providing rail freight forwarding services are included in Class 5292 Freight Forwarding Services; and
- operating rail freight terminals are included in Class 5299 Other Transport Support Services n.e.c.

472 RAIL PASSENGER TRANSPORT

4720 Rail Passenger Transport

This class consists of units mainly engaged in operating railways (except tramways) for the transportation of passengers over short and long distances.

Primary activities

- Commuter rail passenger service
- Metropolitan rail passenger service
- Monorail operation
- Rail passenger transport service

Exclusions/References

- operating tramways for the transportation of passengers are included in Class 4622 Urban Bus Transport (Including Tramway);
- operating passenger railway terminals or stations are included in Class 5299 Other Transport Support Services n.e.c; and
- operating railways as a tourist attraction (scenic railways) are included in Class 5010 Scenic and Sightseeing Transport.

Subdivision 48 - Water Transport

Group Class Description

481 WATER FREIGHT TRANSPORT

4810 **Water Freight Transport**

This class consists of units mainly engaged in the operation of vessels for the transportation of freight or cargo by water.

Primary activities

- Coastal sea freight transport service between domestic ports
- Freight ferry service
- Harbour freight transport service
- International sea freight transport service between domestic and international ports
- River freight transport service
- Ship freight management service (i.e. operation of ships on behalf of owners)
- Water (river, sea and lake) freight transport service

Exclusions/References

Units mainly engaged in

- repairing, refitting or converting ships are included in Class 2391 Shipbuilding and Repair
- operating water freight terminals are included in Class 5212 Port and Water Transport Terminal Operations;
- providing ship or shipping agency services are included in Class 5219 Other Water Transport Support Services;
- providing sea freight forwarding services are included in Class 5292 Freight Forwarding Services:
- leasing, hiring or chartering ships without crew are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring; and
- operating tugboats or towing vessels are included in Class 5219 Other Water Transport Support Services.

482 WATER PASSENGER TRANSPORT

4820 **Water Passenger Transport**

This class consists of units mainly engaged in the operation of vessels for the transportation of passengers by water.

Primary activities

- Boat charter, lease or rental, with crew for passenger transport
- Ferry operation, including vehicular
- Passenger ferry service
- Passenger ship management service (i.e. operation of ships on behalf of owners)
- Ship charter, lease or rental, with crew, for passenger transport
- Water passenger transport service
- Water taxi service

Exclusions/References

Units mainly engaged in

• repairing, refitting or converting ships are included Class 2391 Shipbuilding and Repair Services;

Subdivision 48 - Water Transport

Group Class Description

Water Passenger Transport continued

- operating water passenger terminals are included in Class 5212 Port and Water Transport Terminal Operations;
- operating tugboats or towing vessels are included in Class 5219 Other Water Transport Support Services;
- leasing, hiring or chartering ships without crew are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring; and
- operating charter fishing boats and whale watching cruises are included in Class 5010 Scenic and Sightseeing Transport.

Subdivision 49 - Air and Space Transport

Group Class Description

490 AIR AND SPACE TRANSPORT

4900 **Air and Space Transport**

This class consists of units mainly engaged in operating aircraft for the transportation of freight and passengers.

Primary activities

- Air freight transport service
- Air passenger transport service
- Aircraft charter, lease or rental, with crew, for freight and/or passengers

Exclusions/References

- providing aerial surveying services are included in Class 6922 Surveying and Mapping Services;
- repairing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services;
- operating ticket sales or booking offices of non-resident airlines are included in Class 7220 Travel Agency and Tour Arrangement Services;
- domestic and international air freight forwarding are included in Class 5292 Freight Forwarding Services; and
- transport of passengers by aircraft solely for sightseeing purposes are included in Class 5010 Scenic and Sightseeing Transport.

Subdivision 50 - Other Transport

Group Class Description

501 SCENIC AND SIGHTSEEING TRANSPORT

5010 Scenic and Sightseeing Transport

This class consists of units mainly engaged in operating transportation equipment for scenic and sightseeing activities. This form of transport is distinguished from transit passenger services, as the emphasis is not on the efficiency or speed of the transport service but rather on providing recreation and entertainment. The service provided is usually local in nature and generally includes tour commentary, highlighting features of the scenery and/or the vehicle.

Primary activities

- Aerial cable car operation
- Airboat operation
- Chair lift operation (except ski lift operation)
- Charter fishing boat operation
- Glider operation
- Harbour sightseeing tour operation
- Helicopter ride operation (for sightseeing)
- Hot air balloon ride operation
- Hovercraft operation
- Scenic railway operation
- Sightseeing bus, coach or tramway operation
- Steam train operation
- Whale watching cruise operation

Exclusions/References

Units mainly engaged in

- providing recreational activities involving direct participation by the customer such as bungy jumping, cave diving and white water rafting are included in Class 9139 Amusement and Other Recreation Activities n.e.c.; and
- operating ski chair lifts are included in Class 5029 Other Transport n.e.c.

502 PIPELINE AND OTHER TRANSPORT

5021 Pipeline Transport

This class consists of units mainly engaged in the transportation of natural gas, oil or other materials via pipelines.

Primary activities

• Pipeline operation for the transport of gas, oil and other material.

Exclusions/References

- piping sewage through sewer systems are included in Class 2812 Sewerage and Drainage Services;
- constructing, repairing or maintaining gas mains are included in Class 3109 Other Heavy and Civil Engineering Construction; and
- water reticulation by mains are included in Class 2811 Water Supply.

Subdivision 50 - Other Transport

Group Class Description

5029 Other Transport n.e.c.

This class consists of units mainly engaged in passenger and freight transportation not elsewhere classified.

- Over snow transport operation
- Ski lift operation
- Ski tow operation
- Transport operation n.e.c.

Subdivision 51 -Postal and Courier Pick-up and Delivery Services

Group Class Description

510 POSTAL AND COURIER PICK-UP AND DELIVERY SERVICES

5101 Postal Services

This class consists of units mainly engaged in the pick-up and delivery of letters, documents and parcels (usually weighing less than 30 kgs). Rather than being from the sender's location, the pick-up activity is from pre-determined collection points (e.g. post offices and postal agencies). Also included are units mainly engaged in the operation/provision of predetermined collection points (such as post offices or postal agents).

Primary activities

- Mail service
- Mailbox rental service
- Post office operation
- Postal agency operation

Exclusions/References

Units mainly engaged in

- providing courier or messenger services are included in Class 5102 Courier Pick-up and Delivery Services; and
- operating trucks for the transportation of freight by road are included in Class 4610 Road
 Freight Transport.

5102 Courier Pick-up and Delivery Services

This class consists of units mainly engaged in the door to door pick-up (i.e. from the customer's residence or place of business), transport and delivery of letters, documents, parcels and other items weighing less than 30 kgs.

Primary activities

- Customised express pick-up and delivery service
- Grocery delivery service
- Home delivery service
- Messenger service
- Pick-up and delivery service n.e.c.

Exclusions/References

- providing postal services are included in the Class 5101 Postal Services; and
- operating trucks for the transportation of freight by road are included in Class 4610 Road
 Freight Transport.

Subdivision 52 - Transport Support Services

Group Class Description

521 WATER TRANSPORT SUPPORT SERVICES

5211 **Stevedoring Services**

This class consists of units mainly engaged in providing stevedoring services for the loading or unloading of vessels.

Primary activities

- Ship loading or unloading service (provision of labour)
- Stevedoring service

5212 **Port and Water Transport Terminal Operations**

This class consists of units mainly engaged in the maintenance and leasing of port facilities to facilitate the land-sea transition of goods and passengers. Also included are units mainly engaged in the operation of ship mooring facilities or water transport terminals for passenger or freight (including sea cargo container terminals and coal or grain loaders).

Primary activities

- Coal loader operation (water transport)
- Container terminal operation (water transport)
- Grain loader operation (water transport)
- Port operation
- Ship mooring service
- Water freight terminal operation
- Water passenger terminal operation
- Wharf operation

Exclusions/References

Units mainly engaged in

- constructing port facilities are included in the appropriate classes of Division E Construction:
- planning port facilities are included in the appropriate classes of Division M Professional, Scientific and Technical Services;
- repairing ships and boats (including factory overhauls or factory conversions) are included in Classes 2391 Shipbuilding and Repair Services and 2392 Boatbuilding and Repair Services respectively; and
- providing stevedoring services are included in Class 5211 Stevedoring Services.

5219 **Other Water Transport Support Services**

This class consists of units mainly engaged in providing water transport support services not elsewhere classified.

- Lighterage service
- Navigation service (water transport)
- Pilotage service
- Salvage service, marine
- Ship registration and agency service
- Towboat and tugboat operation
- Water vessel towing service

Subdivision 52 - Transport Support Services

Group Class Description

Other Water Transport Support Services continued

Exclusions/References

Units mainly engaged in

- repairing ships and boats (including factory overhauls or factory conversions) are included in Classes 2391 Shipbuilding and Repair Services and 2392 Boatbuilding and Repair Services respectively; and
- providing stevedoring services are included in Class 5211 Stevedoring Services.

522 AIRPORT OPERATIONS AND OTHER AIR TRANSPORT SUPPORT SERVICES

5220 Airport Operations and Other Air Transport Support Services

This class consists of units mainly engaged in operating international, national or civil airports. Also included are units mainly engaged in providing other services to air transport such as airport terminals, runways, air traffic control services, aerospace navigation or baggage handling services.

Primary activities

- Air traffic control service
- Air transport navigation service
- Aircraft support service n.e.c.
- Airport baggage handling service
- Airport operation
- Airport terminal operation

Exclusions/References

Units mainly engaged in

- repairing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services;
- leasing or chartering aircraft without crew from own stocks are included in Class 6619
 Other Motor Vehicle and Transport Equipment Rental and Hiring;
- operating ticket sales offices of non-resident airlines are included in Class 7220 Travel
 Agency and Tour Arrangement Services;
- $\,\blacksquare\,$ providing airline food catering services are included in Class 4513 Catering Services; and
- wholesaling fuel at airports are included in Class 3321 Petroleum Product Wholesaling.

529 OTHER TRANSPORT SUPPORT SERVICES

5291 Customs Agency Services

This class consists of units mainly engaged in providing advice on import and export procedures and documentation, and other related services.

Primary activities

- Custom agency service
- Custom clearance service
- Export documentation preparation service
- Import documentation preparation service

Exclusions/References

Units mainly engaged in

• freight forwarding services are included in Class 5292 Freight Forwarding Services; and

Subdivision 52 - Transport Support Services

Group Class Description

Customs Agency Services continued

• providing surveillance and control of the borders of the country are included in Class 7719 Other Public Order and Safety Services.

5292 **Freight Forwarding Services**

This class consists of units mainly engaged in contracting to transport goods for other enterprises, using one or more different enterprises to perform the contracted services by road, rail, air, sea freight transport or any combination of the modes of transport. (In these cases the 'forwarding' unit takes prime responsibility for the entire transport operation).

Primary activities

- Air freight forwarding service
- Rail freight forwarding service
- Road freight forwarding service
- Water freight forwarding service

5299 Other Transport Support Services n.e.c.

This class consists of units mainly engaged in providing transport support services not elsewhere classified.

Primary activities

- Container terminal operation (road and rail)
- Freight brokerage service
- Road freight terminal operation
- Road passenger terminal operation
- Road vehicle driving service (except owner/operator)
- Railway station or terminal operation
- Taxi radio base operation
- Toll bridge operation
- Toll road operation
- Weighbridge operation

Exclusions/References

- hiring or leasing pallets (from own stocks) are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- owning/operating taxis or hire cars are included Class 4623 Taxi and Other Road Transport.

Subdivision 53 - Warehousing and Storage Services

Group Class Description

530 WAREHOUSING AND STORAGE SERVICES

5301 Grain Storage Services

This class consists of units mainly engaged in the storage of cereal grains.

Primary activities

- Grain elevator operation
- Grain silo operation
- Grain storage service

Exclusions/References

Units mainly engaged in operating grain loading facilities at water transport terminals are included in Class 5212 Port and Water Transport Terminal Operations.

5309 Other Warehousing and Storage Services

This class consists of units mainly engaged in operating warehousing and storage facilities (except cereal grain storage).

Primary activities

- Bond store operation
- Bulk petroleum storage service
- Cool room storage service
- Controlled atmosphere store operation
- Free store operation (storage of goods not under bond)
- Furniture storage service
- Refrigerated storage service
- Storage n.e.c.
- Warehousing n.e.c.
- Wool storage service

Exclusions/References

- operating grain loading facilities at water transport terminals are included in Class 5212
 Port and Water Transport Terminal Operations;
- grain elevator, silo and storage operation are included in the Class 5301 Grain Storage Services; and
- self-storage renting or leasing are included in Class 6712 Non-Residential Property Operators.

DIVISION J - INFORMATION MEDIA AND TELECOMMUNICATIONS

The Information Media and Telecommunications Division includes units mainly engaged

- creating, enhancing and storing information products in media that allows for their dissemination;
- transmitting information products using analogue and digital signals (via electronic, wireless, optical and other means);
- and providing transmission services and/or operating the infrastructure to enable the transmission and storage of information and information products.

Information products are defined as those which are not necessarily tangible, and, unlike traditional goods, are not associated with a particular form. The value of the information products is embedded in their content rather than in the format in which they are distributed. For example, a movie can be screened at a cinema, telecast on television or copied to video for sale or rental. The division includes some activities that primarily create, enhance and disseminate information products, subject to copyright.

It is the intangible nature of the information products which determines their unique dissemination process, which may include via a broadcast, electronic means, or physical form. They do not usually require direct contact between the supplier/producer and the consumer, which distinguishes them from distribution activities included in the Wholesale Trade and Retail Trade Divisions.

Excluded from the division are units mainly engaged in:

- the mass storage or duplication of information products such as printing newspapers, CDs, DVDs, etc. (Manufacturing Division);
- purchasing and on-selling information products in their tangible form (Wholesale Trade and Retail Trade Divisions);
- providing specialised computer services such as programming and systems design services, graphic design services and advertising services, as well as gathering, tabulating and presenting marketing and opinion data (Professional, Scientific and Technical Services Division);
- providing a range of creative artistic activities such as the creation of an artistic original (e.g. a painting), or the provision of a live musical performance by a group or artist (Arts and Recreation Services Division); and
- units undertaking a range of activities such as directing, acting, writing and performing (Arts and Recreation Services Division).

DIVISION J - INFORMATION MEDIA AND TELECOMMUNICATION

Subdivision 54 - Publishing (except Internet and Music Publishing)

Group Class Description

NEWSPAPER, PERIODICAL, BOOK AND DIRECTORY PUBLISHING

5411 Newspaper Publishing

This class consists of units mainly engaged in publishing (creating and disseminating) newspapers. Included in this class are units whose main source of income is the sale of advertising space in their own newspapers.

Primary activities

Newspaper publishing (except internet)

Exclusions/References

Units mainly engaged in

- printing newspapers without publishing are included in Class 1611 Printing;
- publishing newspapers exclusively on the internet are included in Class 5700 Internet
 Publishing and Broadcasting;
- selling advertising space other than in their own newspapers are included in Class 6940
 Advertising Services;
- supplying the news media with information such as news, reports and pictures are included in Class 6020 Other Information Services;
- writing articles without publishing are included in Class 9002 Creative Artists, Musicians,
 Writers and Performers; and
- selling and preparing advertisements without publishing are included in Class 6940
 Advertising Services.

5412 Magazine and Other Periodical Publishing

This class consists of units mainly engaged in publishing (creating and disseminating) magazines, journals and other periodicals. Included in this class are units whose main source of income is the sale of advertising space in their own periodicals.

Primary activities

- Comic book publishing (except internet)
- Journal (including trade journal) publishing (except internet)
- Magazine publishing (except internet)
- Newsletter publishing (except internet)
- Periodical publishing (except internet)
- Racing form publishing (except internet)
- Radio and television guide publishing (except internet)

Exclusions/References

- publishing magazines and other periodicals exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- selling advertising space other than in their own periodicals are included in Class 6940
 Advertising Services; and
- printing magazines and other periodicals without publishing are included in Class 1611
 Printing.

DIVISION J - INFORMATION MEDIA AND TELECOMMUNICATION

Subdivision 54 - Publishing (except Internet and Music Publishing)

Group Class Description

5413 **Book Publishing**

This class consists of units mainly engaged in publishing (creating and disseminating) books including atlases, textbooks and travel guides.

Primary activities

- Atlas publishing (except internet)
- Book publishing (except internet)
- Encyclopaedia publishing (except internet)
- Technical manual publishing (except internet)
- Textbook publishing (except internet)
- Travel guide book publishing (except internet)

Exclusions/References

Units mainly engaged in

- publishing books exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting:
- publishing music books and sheet music are included in Class 5521 Music Publishing;
- printing books without publishing are included in Class 1611 Printing; and
- writing books without publishing are included in Class 9002 Creative Artists, Musicians, Writers and Performers.

5414 **Directory and Mailing List Publishing**

This class consists of units mainly engaged in publishing (creating and disseminating) directories, mailing lists and collections or compilations of fact such as mailing addresses and telephone directories.

Primary activities

- Address list publishing (except internet)
- Business directory publishing (except internet)
- Directory publishing (except internet)
- Mailing list publishing (except internet)
- Telephone directory publishing (except internet)

Exclusions/References

Units mainly engaged in

- publishing directories and mailing lists exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- printing directories and mailing lists without publishing are included in Class 1611
- operating web search portals (search engines) are included in Class 5910 Internet Service Providers and Web Search Portals; and
- publishing computer software are included in Class 5420 Software Publishing.

5419 Other Publishing (except Software, Music and Internet)

This class consists of units mainly engaged in other publishing (creating and disseminating) activities (except software, music and internet publishing) such as greeting card, postcard and art print publishing.

Primary activities

Art print publishing (except internet)

DIVISION J - INFORMATION MEDIA AND TELECOMMUNICATION

Subdivision 54 - Publishing (except Internet and Music Publishing)

Group Class Description

Other Publishing (except Software, Music and Internet) continued

- Calendar publishing (except internet)
- Diary publishing (except internet)
- Greeting card publishing (except internet)
- Postcard publishing (except internet)

Exclusions/References

Units mainly engaged in

- publishing greeting cards, postcards and art print, e.t.c. exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- publishing sheet music are included in Class 5521 Music Publishing;
- printing greeting cards, postcards and art prints, e.t.c. without publishing are included in Class 1611 Printing; and
- publishing computer software are included in Class 5420 Software Publishing.

542 SOFTWARE PUBLISHING

5420 Software Publishing

This class consists of units mainly engaged in creating and disseminating ready-made (non-customised) computer software.

Primary activities

■ Software publishing (non-customised)

Exclusions/References

- providing customised software design consulting services are included in Class 7000
 Computer System Design and Related Services;
- the mass duplication of software are included in Class 1620 Reproduction of Recorded Media;
- wholesaling computer software are included in Class 3492 Computer and Computer Peripheral Wholesaling; and
- retailing computer software (except games) are included in Class 4222 Computer and Computer Peripheral Retailing.

DIVISION J - INFORMATION MEDIA AND TELECOMMUNICATIONS

Subdivision 55 - Motion Picture and Sound Recording Activities

Group Class Description

551 MOTION PICTURE AND VIDEO ACTIVITIES

5511 **Motion Picture and Video Production**

This class consists of units mainly engaged in producing motion pictures, videos and television programs or commercials. These productions are recorded and stored on a variety of analogue or digital visual media such as film, video tape or DVD.

Primary activities

- Motion picture production
- Television commercial production
- Television program production
- Video production

Exclusions/References

Units mainly engaged in

- acquiring distribution rights and distributing motion pictures and videos are included in Class 5512 Motion Picture and Video Distribution;
- producing pre-recorded radio programming are included in Class 5522 Music and Other Sound Recording Activities;
- providing motion picture and video post-production services are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities;
- the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media;
- operating motion picture laboratories are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities; and
- undertaking activities such as directing, acting and writing are included in the appropriate classes of Subdivision 90 Creative and Performing Arts Activities.

5512 **Motion Picture and Video Distribution**

This class consists of units mainly engaged in acquiring distribution rights and distributing motion pictures and videos. These products are distributed (through leasing and wholesale channels) to a range of exhibitors such as motion picture theatres and television stations using a variety of visual media.

Primary activities

- Film distribution
- Motion picture and video distribution
- Motion picture leasing
- Motion picture library operation (stock footage)
- Television program distribution

Exclusions/References

- the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media;
- wholesaling pre-recorded video tapes and/or discs are included in Class 3739 Other Goods Wholesaling n.e.c.;

Subdivision 55 - Motion Picture and Sound Recording Activities

Group Class Description

Motion Picture and Video Distribution continued

- retailing video cassettes and discs are included in Class 4242 Entertainment Media Retailing; and
- hiring pre-recorded video cassettes, DVDs and other pre-recorded media are included in Class 6632 Video and Other Electronic Media Rental and Hiring.

5513 Motion Picture Exhibition

This class consists of units mainly engaged in screening motion pictures using a variety of visual media. Included in this class are units screening productions at festivals and other similar events.

Primary activities

- Cinema operation
- Drive-in theatre operation
- Festival operation (exhibition of motion pictures)
- Motion picture screening
- Motion picture theatre operation

Post-production Services and Other Motion Picture and Video Activities

This class consists of units mainly engaged in providing post-production services and other motion picture and video activities, including specialised motion picture or video post-production services such as editing, film/tape transfers, titling, subtitling, credits, closed captioning and computer-produced graphics, animation and special effects, as well as developing and processing motion picture film.

Primary activities

- Computer graphic, animation and special effect post-production service
- Developing and printing motion picture film
- Film or tape closed captioning
- Film or video transfer service
- Motion picture film reproducing
- Motion picture or video editing service
- Motion picture production, special effects
- Post-production facility, motion picture or video
- Post synchronisation sound dubbing
- Sound dubbing service, motion picture
- Subtitling of motion picture, film or video
- Teleproduction service
- Titling of motion picture film or video
- Video conversion service (between audio and visual media formats)

Exclusions/References

Units mainly engaged in providing post-production services for sound recordings are included in Class 5522 Music and Other Sound Recording Activities.

552 SOUND RECORDING AND MUSIC PUBLISHING

5521 Music Publishing

This class consists of units mainly engaged in acquiring and registering copyrights for musical compositions and promoting and authorising the use of these compositions in recordings,

Subdivision 55 - Motion Picture and Sound Recording Activities

Group Class Description

Music Publishing continued

radio, television, motion pictures, live performances, print, or other media. Units in this class represent the interest of the composing unit, or other owners of musical compositions, to produce revenues from the use of such works, usually through licensing agreements. These units may own the copyright or act as administrator of the music copyrights on behalf of copyright owners. Also included in this class are units publishing sheet music (including in bound book form).

Primary activities

- Authorising use of copyrighted musical composition
- Music book publishing
- Music book (bound sheet music) publishing
- Music copyright buying and selling
- Music publishing
- Sheet music publishing
- Song publishing

Exclusions/References

Units mainly engaged in

- composing music are included in Class 9002 Creative Artists, Musicians, Writers and Performers; and
- printing sheet music without publishing are included in Class 1611 Printing.

5522 **Music and Other Sound Recording Activities**

This class consists of units mainly engaged in producing original (sound) master recordings such as tapes and CDs and releasing and distributing these sound recordings to wholesalers, retailers or directly to the public. Also included in this class are units engaged in operating sound recording studios and in the production of pre-recorded radio programs.

Primary activities

- Audio service (including for meetings and conferences)
- Producing pre-recorded radio programming
- Record distribution
- Record production
- Record production and distribution
- Sound recording post-production service
- Sound recording studio operation

Exclusions/References

- the mass duplication of audio and visual media are included in Class 1620 Reproduction of Recorded Media:
- acquiring and registering copyrights for musical compositions are included in Class 5521 Music Publishing;
- providing musical performances are included in Class 9001 Performing Arts Operation; and
- wholesaling pre-recorded audio media are included in Class 3739 Other Goods Wholesaling n.e.c.

Subdivision 56 - Broadcasting (except Internet)

Group Class Description

561 RADIO BROADCASTING

5610 Radio Broadcasting

This class consists of units mainly engaged in broadcasting audio signals, using radio broadcasting studios and facilities, to transmit aerial programming.

Primary activities

- Radio broadcasting service
- Radio station operation
- Radio (including satellite radio) network operation

Exclusions/References

Units mainly engaged in

- broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting; and
- producing pre-recorded radio programming are included in Class 5522 Music and Other Sound Recording Activities.

562 TELEVISION BROADCASTING

5621 Free-to-Air Television Broadcasting

This class consists of units mainly engaged in free-to-air television broadcasting of visual content, in the form of electronic images together with sound, through broadcasting studios and facilities. These units may also produce or transmit visual programming to affiliated broadcast television stations, which in turn broadcast the programs on a pre-determined schedule. Transmissions are made available without cost to the viewer.

Primary activities

- Free-to-air television service
- Television broadcasting network operation
- Television broadcasting station operation

Exclusions/References

Units mainly engaged in

- broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting;
- broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- producing motion pictures, videos and television programs or commercials are included in Class 5511 Motion Picture and Video Production; and
- acquiring distribution rights and distributing motion pictures and videos are included in Class 5512 Motion Picture and Video Distribution.

5622 Cable and Other Subscription Broadcasting

This class consists of units mainly engaged in broadcasting television programs on a subscription or fee basis (such as subscription cable or satellite television broadcasting) to viewers

Primary activities

Cable broadcasting network operation

Subdivision 56 - Broadcasting (except Internet)

Group Class Description

Cable and Other Subscription Broadcasting continued

- Cable broadcasting station operation
- Pay television, broadcasting network operation
- Pay television, broadcasting service
- Pay television, broadcasting station operation
- Satellite broadcasting network operation
- Satellite broadcasting station operation
- Subscription television broadcasting service

Exclusions/References

- free-to-air television broadcasting are included in Class 5621 Free-to-Air Television Broadcasting; and
- producing motion pictures, videos and television programs or commercials are included in Class 5511 Motion Picture and Video Production.

Subdivision 57 - Internet Publishing and Broadcasting

Group Class Description

570 INTERNET PUBLISHING AND BROADCASTING

5700 Internet Publishing and Broadcasting

This class consists of units mainly engaged in publishing and/or broadcasting content on the internet. Units in this class provide textual, audio and/or video content of general or specific interest on the internet. These units do not provide traditional (non-internet) versions of the content they publish or broadcast.

Primary activities

- Internet art print publishing
- Internet atlas publishing
- Internet audio broadcasting
- Internet book publishing
- Internet directory publishing
- Internet encyclopaedia and dictionary publishing
- Internet greeting card publishing
- Internet journal publishing
- Internet magazine publishing
- Internet news publishing
- Internet periodical publishing
- Internet video broadcasting

Exclusions/References

- providing internet access and operating web search portals (search engines) are included in Class 5910 Internet Service Providers and Web Search Portals;
- providing internet streaming services are included in Class 5921 Data Processing and Web Hosting Services;
- publishing newspapers, periodicals, books and other information products using traditional methods (e.g. print) as well as the internet are included in the appropriate classes of Subdivision 54 Publishing (except Internet and Music Publishing) according to the type of product published; and
- operating units of stock brokerages, travel reservation systems, purchasing services, and similar activities using the internet rather than traditional methods are included in classes according to their primary activity.

Subdivision 58 - Telecommunications Services

Group Class Description

580 TELECOMMUNICATIONS SERVICES

5801 **Wired Telecommunications Network Operation**

This class consists of units mainly engaged in operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired telecommunications networks. Units operate fixed (wired) telecommunications infrastructure, but may also utilise other types of technologies in order to deliver services.

Primary activities

- International telephone network operation (wired)
- Local telephone network operation (wired)
- Long distance telephone network operation (wired)
- Telecommunications network operation (wired)

Exclusions/References

Units mainly engaged in

- operating and maintaining switching and transmission facilities that provide omni-directional or point-to point communications via wireless telecommunication networks are included in Class 5802 Other Telecommunications Network Operation;
- reselling telecommunications without operating a network are included in Class 5809 Other Telecommunications Services;
- producing and broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting:
- publishing telephone directories are included in Class 5414 Directory and Mailing List Publishing; and
- maintaining and installing telecommunications systems are included in Class 3109 Other Heavy and Civil Engineering Construction.

5802 Other Telecommunications Network Operation

This class consists of units mainly engaged in operating and maintaining switching and transmission facilities that provide omni-directional or point-to point communications via wireless telecommunication networks. Transmission facilities may be based on a single technology or a combination of technologies, including communications via airwaves and through satellite systems.

Primary activities

- Mobile telecommunications network operation
- Satellite telecommunications network operation
- Wireless telecommunications network operation

Exclusions/References

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired telecommunications networks are included in Class 5801 Wired Telecommunications Network Operation;
- reselling telecommunications without operating a network are included in Class 5809 Other Telecommunications Services;

Subdivision 58 - Telecommunications Services

Group Class Description

Other Telecommunications Network Operation continued

- broadcasting television programs for pay or subscription television networks or stations are included in Class 5622 Cable and Other Subscription Broadcasting; and
- maintaining and installing telecommunications systems are included in the appropriate classes of Division E Construction.

5809 Other Telecommunications Services

This class consists of units mainly engaged in providing a range of other telecommunication services such as paging services and other specialised telecommunications applications. Also included in this class are units of telecommunications resellers purchasing access and network capacity from telecommunication carriers.

Primary activities

- Paging service
- Satellite earth station operation
- Telecommunications reselling (including satellite systems)

Exclusions/References

- operating and maintaining transmission networks to provide point-to-point communications are included in Class 5801 Wired Telecommunications Network Operation;
- broadcasting television programs for cable systems are included in Class 5622 Cable and Other Subscription Broadcasting;
- maintaining and installing telecommunications systems are included in the appropriate classes of Division E Construction.

Subdivision 59 - Internet Service Providers, Web Search Portals and Data Processing Services

Group Description Class

592

INTERNET SERVICE PROVIDERS AND WEB SEARCH PORTALS 591

5910 **Internet Service Providers and Web Search Portals**

This class consists of units mainly engaged in providing internet access services. Also included are units which provide web search portals used to search the internet.

Primary activities

- Internet access provision
- Internet access service, on-line
- Internet search portal operation
- Internet search web site operation
- Internet service provision (ISP)
- Portal web search operation
- Web search portal operation

Exclusions/References

Units mainly engaged in

- publishing or broadcasting exclusively on the internet are included in Class 5700 Internet Publishing and Broadcasting;
- providing web hosting services are included in Class 5921 Data Processing and Web Hosting Services;
- internet and web design consulting services are included in Class 7000 Computer System Design and Related Services; and
- operating units of stock brokerages, travel reservation systems, purchasing services, and similar activities using the internet rather than traditional methods are included in classes according to their primary activity.

DATA PROCESSING, WEB HOSTING AND ELECTRONIC INFORMATION STORAGE SERVICES

5921 **Data Processing and Web Hosting Services**

This class consists of units mainly engaged in providing electronic data processing or hosting services. These units provide specialised hosting activities such as web hosting, streaming services or application hosting, provide application service provisioning, or provide general timesharing mainframe facilities to customers. These units provide complete processing and specialised reports from data supplied by customers or provide automated data processing and data entry services.

Primary activities

- Application hosting
- Application service provision
- Audio and visual media streaming service
- Automated data processing service
- Computer input preparation service
- Computer time leasing or renting
- Computer time sharing service
- Data capture imaging service
- Data entry service (electronic)
- Data processing computer service

Subdivision 59 – Internet Service Providers, Web Search Portals and Data Processing Services

Data Processing and Web Hosting Services continued

- Disk and diskette conversion and recertification service
- Electronic data processing service
- Microfiche or microfilm recording and imaging service
- Optical scanning service
- Web hosting

Exclusions/References

Description

Group

Class

Units mainly engaged in

- providing word processing and related document preparation activities are included in Class 7292 Document Preparation Services;
- providing on-site management and operation of a customer's data-processing facilities are included in Class 7000 Computer System Design and Related Services;
- gathering, tabulating and presenting marketing and opinion data are included in Class
 6950 Market Research and Statistical Services;
- processing financial transactions such as credit card transaction are included in the appropriate classes of Division K Financial and Insurance Services; and
- providing payroll processing services are included in Class 7291 Office Administrative Services.

5922 Electronic Information Storage Services

This class consists of units mainly engaged in providing electronic information storage and retrieval services (except library services).

Primary activities

- Computer data storage and retrieval service (except library service)
- Electronic information storage and retrieval service (except library service)

Exclusions/References

- providing library or archive services are included in Class 6010 Libraries and Archives; and
- providing data processing or hosting services are included in Class 5921 Data Processing and Web Hosting Services.

Subdivision 60 - Library and Other Information Services

Group Class Description

601 LIBRARIES AND ARCHIVES

6010 **Libraries and Archives**

This class consists of units mainly engaged in providing library or archive services. The units maintain collections of documents (e.g. books, journals, newspaper and music) and facilitate the use of such documents (recorded information regardless of its physical form and characteristics). All or parts of these collections may be accessible electronically.

Primary activities

- Archive operation
- Film archive operation
- Lending library operation
- Library operation (except motion picture stock footage and distribution)
- Mobile library operation
- Motion picture film archive operation
- Music archive operation
- Reference library operation

Exclusions/References

Units mainly engaged in providing stock footage (via motion picture and video tape libraries) for use in the media and in advertising are included in Class 5512 Motion Picture and Video Distribution.

OTHER INFORMATION SERVICES 602

6020 **Other Information Services**

This class consists of units mainly engaged in providing other information services.

Primary activities

- News collection service
- Telephone-based recorded information service

Exclusions/References

Units mainly engaged in writing articles without publishing are included in Class 9002 Creative Artists, Musicians, Writers and Performers.

The Financial and Insurance Services Division includes units mainly engaged in financial transactions involving the creation, liquidation, or change in ownership of financial assets, and/or in facilitating financial transactions.

The range of activities include:

- raising funds by taking deposits and/or issuing securities and, in the process, incurring liabilities;
- units investing their own funds in a range of financial assets;
- pooling risk by underwriting insurance and annuities;
- separately constituted funds engaged in the provision of retirement incomes; and
- specialised services facilitating or supporting financial intermediation, insurance and employee benefit programs.

Also included in this division are central banking, monetary control and the regulation of financial activities.

Subdivision 62 - Finance

Group Class Description

621 CENTRAL BANKING

6210 **Central Banking**

This class consists of units mainly engaged in formulating monetary policy and performing central banking functions, such as issuing currency, managing the nation's money supply and foreign reserves, holding deposits that represent the reserves of other banks, and acting as fiscal agent for governments. This class also includes units primarily engaged in the prudential regulation, licensing and inspection of the financial sector.

Primary activities

- Central banking
- Financial regulatory service

622 **DEPOSITORY FINANCIAL INTERMEDIATION**

6221 **Banking**

This class consists of units mainly engaged in operating banks (except merchant banks). Banks incur liabilities by accepting demand and other deposits and make commercial, industrial and consumer loans.

Primary activities

- Development bank operation
- Savings bank operation
- Trading bank operation

Exclusions/References

Units mainly engaged in

- performing central banking functions are included in Class 6210 Central Banking;
- operating building societies are included in Class 6222 Building Society Operation;
- operating credit unions are included in Class 6223 Credit Union Operation; and
- operating merchant banks are included in Class 6229 Other Depository Financial Intermediation.

6222 **Building Society Operation**

This class consists of units mainly engaged in operating building societies which accept deposits and provide specialised financing for home building or purchasing purposes.

Primary activities

Building society operation

Exclusions/References

Units mainly engaged in

- operating development, savings and trading banks are included in Class 6221 Banking; and
- operating credit unions are included in Class 6223 Credit Union Operation.

6223 **Credit Union Operation**

This class consists of units mainly engaged in operating credit unions which accept members' share deposits and provide loans to their members for various purposes.

Primary activities

Credit union operation

Subdivision 62 - Finance

Group Class Description

Credit Union Operation continued

Exclusions/References

Units mainly engaged in

- operating development, savings and trading banks are included in Class 6221 Banking; and
- operating building societies are included in Class 6222 Building Society Operation.

6229 Other Depository Financial Intermediation

This class consists of units mainly engaged in accepting deposits and providing finance (except units operating banks, building societies and credit unions). Also included are deposit-taking units engaged in money market dealing and operating deposit-taking merchant banks or finance companies.

Primary activities

- Bill of exchange discounting or financing (except by banks)
- Commercial finance company operation
- Depository financial intermediation n.e.c.
- Merchant banking operation
- Money market dealing

Exclusions/References

Units mainly engaged in

- operating development, savings and trading banks are included in Class 6221 Banking;
- operating building societies are included in Class 6222 Building Society Operation;
- operating credit unions are included in Class 6223 Credit Union Operation;
- providing non-depository credit intermediation are included in Class 6230 Non-Depository Financing;
- providing financial market transaction broking services (e.g. stock broking) and related activities on behalf of others are included in Class 6411 Financial Asset Broking Services; and
- providing financial investment management or advisory services or other services in the field of finance or investment (except insurance or superannuation), are included in Class 6419 Other Auxiliary Finance and Investment Services.

NON-DEPOSITORY FINANCING

6230 Non-Depository Financing

This class consists of units mainly engaged in non-depository finance. Non-deposit financiers do not incur deposit liabilities and are mainly engaged in providing credit or lending money, or in leasing machinery, plant or equipment purely on a financial service basis (i.e. without physically handling the goods). Units of co-operative housing societies (except co-operative housing society management services on a commission or fee basis) are included.

Primary activities

- Co-operative housing society operation (except co-operative housing society management services on a commission or fee basis)
- Credit card issuing operation
- Non-depository financing
- Non-depository home lending operation
- Non-depository money lending operation

623

Subdivision 62 - Finance

Group Class Description

Non-Depository Financing continued

Exclusions/References

Units mainly engaged in

- deposit-taking financial operations are included in Group 622 Depository Financial Intermediation; and
- providing financial asset investment consultancy services, or in managing the operations of co-operative housing societies on a commission or fee basis, are included in Class 6419 Other Auxiliary Finance and Investment Services.

624 FINANCIAL ASSET INVESTING

6240 **Financial Asset Investing**

This class consists of units mainly engaged in investing money on their own account in predominantly financial assets such as shares, bonds, bills and financial derivatives (including mortgages), excluding units of separately constituted superannuation funds. Also included are investment type unit trusts mainly engaged in holding financial assets, as well as financial holding companies holding shares in subsidiary companies.

Primary activities

- Charitable/educational trust or foundation operation (investment type; in predominantly financial assets, except trust management services on a commission or fee basis)
- Friendly society operation (investment type; in predominantly financial assets)
- Holding company operation (viz. holding shares in subsidiary companies)
- Investment operation (own account; in predominantly financial assets; except superannuation funds)
- Mutual fund operation (except fund management on a commission or fee basis)
- Unit trust operation (investment type; in predominantly financial assets; except trust management on a commission or fee basis)

Exclusions/References

Units of holding companies mainly engaged in activities other than holding shares, or of trusts or funds mainly engaged in producing goods or services (rather than merely investing money) are classified to the appropriate industry classes in accordance with their primary activity. Units mainly engaged in

- providing benefits through separately constituted funds are included in Class 6330 Superannuation Funds:
- underwriting new security issues or in buying or selling stocks, shares or other financial securities for others are included in Class 6411 Financial Asset Broking Services;
- managing (e.g. on a commission or fee basis) financial asset investments for others (except for separately constituted superannuation funds), or units mainly engaged in providing trustee or financial asset investment advisory services, are included in Class 6419 Other Auxiliary Finance and Investment Services;
- renting and leasing non-financial intangible assets such as patents and trademarks are included in Class 6640 Non-Financial Intangible Assets (Except Copyrights) Leasing;
- operating residential property trusts are included in Class 6711 Residential Property Operators; and
- operating non-residential property trusts are included in Class 6712 Non-Residential Property Operators.

Subdivision 63 - Insurance and Superannuation Funds

Group Class Description

631 LIFE INSURANCE

6310 Life Insurance

This class consists of units mainly engaged in providing life insurance and life reinsurance covers.

Primary activities

- Life insurance provision
- Life reinsurance provision

Exclusions/References

Superannuation funds managed by life insurance companies are included in Class 6330 Superannuation Funds. This exclusion does not relate to statutory funds of life insurance companies for the purpose of conducting superannuation business - such funds are part of the assets of the life insurance companies.

Units mainly engaged in:

- providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs are included in Class 6321 Health Insurance; and
- providing general insurance cover (except health or life) are included in Class 6322
 General Insurance.

632 HEALTH AND GENERAL INSURANCE

6321 Health Insurance

This class consists of units mainly engaged in providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs.

Primary activities

- Dental insurance provision
- Funeral benefit provision
- Health insurance provision

Exclusions/References

Units mainly engaged in

- providing life insurance and life reinsurance cover are included in Class 6310 Life
 Insurance; and
- providing general insurance cover (except health or life) are included in Class 6322
 General Insurance.

6322 General Insurance

This class consists of units mainly engaged in providing general insurance cover (except life and health insurance).

Primary activities

- Accident insurance provision
- All risks insurance provision
- Fire insurance provision
- General insurance provision
- Household insurance provision
- Insurance provision n.e.c.

Subdivision 63 - Insurance and Superannuation Funds

Group Class Description

General Insurance continued

- Mortgage insurance provision
- Motor vehicle insurance provision
- Owner's liability insurance provision
- Reinsurance (except life) provision
- Third party insurance provision
- Travel insurance provision
- Worker's compensation insurance provision

Exclusions/References

Units mainly engaged in

providing insurance broking services are included in Class 6420 Auxiliary Insurance

- providing insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses or costs are included in Class 6321 Health Insurance; and
- providing life insurance and life reinsurance cover are included in Class 6310 Life Insurance.

633 SUPERANNUATION FUNDS

6330 **Superannuation Funds**

This class consists of units of separately constituted funds mainly engaged in providing retirement benefits.

Primary activities

- Approved deposit fund (superannuation) operation
- Pension fund, separately constituted, operation
- Superannuation fund, separately constituted, operation

Exclusions/References

- investing money on their own account in predominantly financial assets (e.g. shares, bonds, bills etc, including mortgages) are included in Class 6240 Financial Asset Investing;
- managing or in carrying out the operations of separately constituted superannuation funds on a commission or fee basis are included in Class 6419 Other Auxiliary Finance and Investment Services.

Subdivision 64 - Auxiliary Finance and Insurance Services

Group Class Description

641 AUXILIARY FINANCE AND INVESTMENT SERVICES

6411 Financial Asset Broking Services

This class consists of units mainly engaged in trading in stocks, shares or other financial assets on behalf of others, or in underwriting financial asset issues. Also included in this class are units mainly engaged in buying, selling and trading in mortgage documents for others.

Primary activities

- Commodity futures broking or dealing (on a commission or transaction fee basis)
- Financial asset broking service (on a commission or transaction fee basis)
- Stock broking or trading (on a commission or transaction fee basis)
- Trading of mortgages operation (on a commission or transaction fee basis)

Exclusions/References

Units mainly engaged in

- investing money in financial assets such as shares, bonds, bills, etc, on own account are included in Class 6240 Financial Asset Investing; and
- providing investment management or advisory services, or arranging home loans for others on a commission or fee basis, are included in Class 6419 Other Auxiliary Finance and Investment Services.

6419 Other Auxiliary Finance and Investment Services

This class consists of units mainly engaged in providing nominee, trustee, investment management or advisory services, arranging home loans for others, or other auxiliary finance or investment services not elsewhere classified. Also included in this class are units of incorporated stock exchanges.

Primary activities

- Arranging home loans for others (on a commission or fee basis)
- Auxiliary finance service n.e.c.
- Clearing house operation
- Co-operative housing society management service (on a commission or fee basis)
- Credit card administration service
- Executor service
- Finance consultant service
- Financial asset investment consultant service
- Insurance fund management service (on a commission or fee basis)
- Money changing service (non-bank)
- Nominee service
- Portfolio, investment, management service (on a commission or fee basis)
- Security valuation service
- Share registry operation
- Stock exchange operation
- Superannuation fund management service (on a commission or fee basis)
- Trustee service

Subdivision 64 - Auxiliary Finance and Insurance Services

Group Class Description

Other Auxiliary Finance and Investment Services continued

Exclusions/References

Units mainly engaged in

- dealing in financial markets on behalf of others (e.g. stock broking) and related activities are included in Class 6411 Financial Asset Broking Services; and
- operating charitable/educational trusts or foundations mainly engaged in investing in financial assets are included in Class 6240 Financial Asset Investing.

642 **AUXILIARY INSURANCE SERVICES**

6420 **Auxiliary Insurance Services**

This class consists of units mainly engaged in providing insurance broking or agency services, or other services to insurance such as consultant, claim assessment or adjustment services.

Primary activities

- Actuarial service
- Claim adjustment service
- Claim assessment service
- Insurance agency service
- Insurance broking service
- Insurance consultant service

Exclusions/References

- trading in financial assets on behalf of others (e.g. stock broking) and related activities are included in Class 6411 Financial Asset Broking Services; and
- providing nominee or trustee services are included in Class 6419 Other Auxiliary Finance and Investment Services.

The Rental, Hiring and Real Estate Services Division includes units mainly engaged in renting, hiring, or otherwise allowing the use of tangible or intangible assets (except copyrights), and units providing related services. The major portion of this division comprises units that rent, hire, or otherwise allow the use of their own assets by others. The assets may be tangible, as in the case of real estate and equipment, or intangible, as in the case with patents and trademarks.

The division also includes units engaged in providing real estate services such as selling, renting and/or buying real estate for others, managing real estate for others and appraising real estate.

Subdivision 66 - Rental and Hiring Services (except Real Estate)

Group Class Description

661 MOTOR VEHICLE AND TRANSPORT EQUIPMENT RENTAL AND HIRING

6611 Passenger Car Rental and Hiring

This class consists of units mainly engaged in hiring, leasing or renting passenger cars without drivers. Passenger cars include station wagons and minibuses.

Primary activities

Car rental (without driver)

Exclusions/References

Units mainly engaged in

- hiring, leasing or renting motorcycles are included in Class 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring;
- financial leasing of passenger cars, i.e. providing finance for purchase of vehicles to be leased (for their expected life or until they are fully depreciated) to another unit, are included in Class 6230 Non-Depository Financing; and
- hiring, leasing or renting taxi cabs or hire cars with drivers are included in Class 4623 Taxi and Other Road Transport.

6619 Other Motor Vehicle and Transport Equipment Rental and Hiring

This class consists of units mainly engaged in hiring, leasing or renting transport equipment (except passenger cars), including trucks, buses, ships, boats and aircraft. Rental is of the vehicle or equipment only; it does not include hire of a driver, pilot or other operator. Also included are units mainly engaged in the rental of shipping containers, including refrigerated containers.

Primary activities

- Aeroplane rental (without pilot)
- Boat hiring (without crew)
- Bus (except minibus) rental (without driver)
- Caravan rental
- Houseboat rental
- Motor cycle rental
- Motor home rental
- Railway stock leasing
- Ship rental (without crew)
- Shipping container rental
- Trailer rental
- Truck rental (without driver)

Exclusions/References

- hiring, leasing or renting passenger cars (including station wagons and minibuses) are included in Class 6611 Passenger Car Rental and Hiring;
- renting or leasing transport equipment with drivers, pilots or other operators are included in the appropriate classes of Division I Transport, Postal and Warehousing;
- hiring or renting bicycles are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and

Subdivision 66 - Rental and Hiring Services (except Real Estate)

Group Class Description

Other Motor Vehicle and Transport Equipment Rental and Hiring continued

 financial leasing of transport equipment, i.e. providing finance for purchase of equipment to be leased (for its expected life or until fully depreciated) to another unit, are included in Class 6230 Non-Depository Financing.

662 FARM ANIMAL AND BLOODSTOCK LEASING

6620 Farm Animal and Bloodstock Leasing

This class consists of units mainly engaged in leasing farm animals or bloodstock but not engaged in handling the animals. The animals are leased to other units that take direct control and responsibility for their management.

Primary activities

- Bloodstock leasing
- Dairy cattle leasing (for sharemilking purposes)
- Farm animal leasing
- Racehorse leasing

Exclusions/References

Units mainly engaged in

- farming animals are included in the appropriate classes of Subdivision 01 Agriculture; and
- training racehorses are included in Class 9129 Other Horse and Dog Racing Activities.

OTHER GOODS AND EQUIPMENT RENTAL AND HIRING

6631 Heavy Machinery and Scaffolding Rental and Hiring

This class consists of units mainly engaged in hiring, leasing or renting, without operators, heavy machinery and scaffolding (including mobile platforms) from stock physically held for the purpose.

Primary activities

- Agricultural machinery rental (without operator)
- Construction machinery rental (without operator)
- Mining machinery rental (without operator)
- Mobile platform rental
- Scaffolding rental (except erection of scaffolding)

Exclusions/References

Units mainly engaged in

- financial leasing of heavy machinery or scaffolding, i.e. providing finance for purchase of equipment to be leased (for its expected life or until fully depreciated) to another unit, are included in Class 6230 Non-Depository Financing;
- renting and leasing heavy machinery with operators are included in the division where the equipment is predominantly used; and
- hiring, leasing and renting transport equipment are included in Classes 6611 Passenger Car Rental and Hiring and 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring.
- erection of scaffolding are included in Division E Construction.

Video and Other Electronic Media Rental and Hiring

This class consists of units mainly engaged in renting or hiring pre-recorded video tapes, discs and other electronic media.

663

Subdivision 66 - Rental and Hiring Services (except Real Estate)

Group Class Description

Video and Other Electronic Media Rental and Hiring continued

Primary activities

- Computer game rental
- Pre-recorded electronic media rental
- Pre-recorded video cassette rental
- Pre-recorded video disc rental
- Video game rental

Exclusions/References

Units mainly engaged in renting video players are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.

6639 Other Goods and Equipment Rental and Hiring n.e.c.

This class consists of units mainly engaged in hiring, leasing or renting goods and equipment not elsewhere classified.

Primary activities

- Amusement machine, coin operated, rental and hiring
- Art work rental
- Bicycle rental
- Camping equipment rental
- Costume hire
- DIY equipment rental
- Electric and electronic appliance rental
- Furniture rental
- Hand tool rental
- Office machinery rental
- Pot plant hire
- Sound reproducing equipment rental
- Sports and recreation equipment rental
- Suit hire
- Video recorder or player rental

Exclusions/References

Units mainly engaged in renting and hiring pre-recorded video tapes, discs or other electronic media are included in Class 6632 Video and Other Electronic Media Rental and Hiring.

664 NON-FINANCIAL INTANGIBLE ASSETS (EXCEPT COPYRIGHTS) **LEASING**

6640 Non-Financial Intangible Assets (Except Copyrights) Leasing

This class consists of units mainly engaged in holding intellectual property (including trademarks) or other non-financial intangible assets (except copyright). The units derive income from fees paid to them for the use of the assets, including the right to reproduce the assets.

Primary activities

Brand-name leasing

Subdivision 66 - Rental and Hiring Services (except Real Estate)

Group Class Description

Non-Financial Intangible Assets (Except Copyrights) Leasing continued

- Franchise agreement leasing
- Horticultural plant variety right leasing
- Mineral exploration right on-leasing
- Patent leasing
- Radio spectrum right leasing
- Taxi cab plate leasing
- Trademark leasing

Exclusions/References

Units mainly engaged in deriving income from payments for the use or reproduction of copyrighted assets are included in the appropriate classes of Division J Information Media and Telecommunications.

Subdivision 67 - Property Operators and Real Estate Services

Group Class Description

671 PROPERTY OPERATORS

6711 **Residential Property Operators**

This class consists of units mainly engaged in renting or leasing residential properties, (other than holiday houses or holiday flats) including space in such properties. The units may be owner lessors or they may sublease properties of which they are themselves lessees. The activity of owner occupiers renting or leasing their own dwellings to themselves is treated as a business activity in the System of National Accounts (1993 SNA). Accordingly, this class includes, for purposes of national accounts, the imputed or notional property-owning units from which the owner occupiers of dwellings rent or lease their dwellings.

Primary activities

- Apartment (except holiday apartment) renting or leasing
- Caravan park, residential (other than holiday), operation
- Flats (except holiday flats) renting or leasing
- House (except holiday house) renting or leasing
- Residential property body corporate operation
- Residential property strata corporation operation

Exclusions/References

Units mainly engaged in

- operating hotels or motels, boarding or rooming houses, student residences, caravan holiday parks, holiday houses or flats are included in Class 4400 Accommodation; and
- operating as a residents' organisation to promote the interest of the local community are included in Class 9559 Other Interest Group Services n.e.c.

6712 **Non-Residential Property Operators**

This class consists of units mainly engaged in renting or leasing non-residential properties.

Primary activities

- Agricultural land renting or leasing
- Commercial or industrial property renting or leasing
- Commercial property body corporation
- Commercial property strata corporation
- Factory renting or leasing
- Office space renting or leasing
- Self-storage renting or leasing
- Shopping centre renting or leasing
- Warehouse renting or leasing

Exclusions/References

Units mainly engaged in land development and subdivision are included in Class 3211 Land Development and Subdivision.

REAL ESTATE SERVICES 672

6720 **Real Estate Services**

This class consists of units mainly engaged in valuing, purchasing, selling (by auction or private treaty), managing or renting real estate for others.

Subdivision 67 - Property Operators and Real Estate Services

Group Class Description

Real Estate Services continued

Primary activities

- Broking service (real estate)
- Real estate agency service
- Real estate auctioning service
- Real estate management service
- Real estate rental agency service
- Time share apartment management service
- Valuing service (real estate)

Exclusions/References

- providing title transfer or conveyancing service are included in Class 6931 Legal Services;
 and
- providing engineering or structural property and house inspections are included in Class
 6923 Engineering Design and Engineering Consulting Services.

The Professional, Scientific and Technical Services Division includes units mainly engaged in providing professional, scientific and technical services. Units engaged in providing these services apply common processes where labour inputs are integral to the production or service delivery. Units in this division specialise and sell their expertise. In most cases, equipment and materials are not major inputs. The activities undertaken generally require a high level of expertise and training and formal (usually tertiary level) qualifications.

These services include scientific research, architecture, engineering, computer systems design, law, accountancy, advertising, market research, management and other consultancy, veterinary science and professional photography. Excluded are units mainly engaged in providing health care and social assistance services, which are included in Division Q Health Care and Social Assistance.

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

691 SCIENTIFIC RESEARCH SERVICES

6910 Scientific Research Services

This class consists of units mainly engaged in undertaking research in the agricultural, biological, physical or social sciences. Units may undertake the research for themselves or others.

Primary activities

- Aeronautical research service
- Agricultural research service
- Biological research service
- Biotechnology research service
- Economic research service
- Food research service
- Industrial research service
- Medical research service
- Observatory research service
- Research farm operation
- Scientific research service
- Social science research service
- Space tracking research station operation

Exclusions/references

Units mainly engaged in

- providing technical or engineering consulting services are included in Class 6923
 Engineering Design and Engineering Consulting Services;
- providing market research or statistical services are included in Class 6950 Market
 Research and Statistical Services; and
- providing pathological services for the medical profession are included in Class 8520
 Pathology and Diagnostic Imaging Services.

692 ARCHITECTURAL, ENGINEERING AND TECHNICAL SERVICES

6921 Architectural Services

This class consists of units mainly engaged in providing architectural services such as planning and designing buildings and structures; or planning and designing the development of land. Units apply knowledge of design, construction procedures, zoning regulations, location and land use, building codes and building materials.

Primary activities

- Architectural service
- Drafting service, architectural
- Landscape architectural service
- Town planning service

Exclusions/references

Units mainly engaged in managing or organising construction projects as the prime contractor are included in the appropriate classes of Division E Construction.

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Description Group Class

6922 **Surveying and Mapping Services**

This class consists of units mainly engaged in providing surveying and mapping services (including exploration surveying services on contract). Units in this class use a variety of surveying techniques depending on the purpose of the survey, including magnetic surveys, gravity surveys, seismic surveys or electrical and electromagnetic surveys. These services may also include surveying and mapping of areas above or below the surface of the earth.

Primary activities

- Aerial surveying service
- Cadastral surveying service
- Engineering surveying service
- Geodetic surveying service
- Gravimetric surveying service
- Hydrographic surveying service
- Land surveying service
- Map preparation service
- Mining surveying service
- Oceanographic surveying service
- Photogrammetry
- Seismic surveying service

Exclusions/references

Units mainly engaged in exploring for petroleum or minerals are included in the appropriate classes of Group 101 Exploration.

6923 **Engineering Design and Engineering Consulting Services**

This class consists of units mainly engaged in providing engineering consulting services. These units are primarily involved in applying physical laws and principles of engineering in the design, development and utilisation of machines, materials, instruments, structures, processes and systems. Units provide advice, prepare feasibility studies, prepare preliminary and final plans and designs, provide technical services during the construction or installation phase, inspect and evaluate engineering projects, and related services.

Primary activities

- Boat designing service
- Building consulting service
- Building inspection service
- Chemical engineering consulting service
- Civil engineering consulting service
- Construction consulting service
- Drafting service, engineering
- Electrical engineering consulting service
- Electronic engineering consulting service
- Engineering consulting service n.e.c.
- Geotechnical engineering consulting service
- Hydraulic engineering consulting service
- Industrial design service
- Marine engineering consulting service

Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

Engineering Design and Engineering Consulting Services continued

- Materials handling engineering consulting service
- Mechanical engineering consulting service
- Mining engineering consulting service
- Naval architecture service
- Pipeline engineering consulting service
- Process engineering consulting service
- Quantity surveying service
- Sanitary engineering consulting service
- Traffic engineering consulting service

Exclusions/references

Units mainly engaged in

- the physical or chemical transformation of materials into new products are included in the appropriate classes of Division C Manufacturing;
- managing or organising construction projects as the prime contractor are included in the appropriate classes of Division E Construction;
- undertaking scientific research are included in Class 6910 Scientific Research Services; and
- providing scientific or technical laboratory or testing services are included in Class 6925
 Scientific Testing and Analysis Services.

6924 Other Specialised Design Services

This class consists of units mainly engaged in providing specialised design services not elsewhere classified.

Primary activities

- Commercial art service
- Fashion design service
- Graphic design service
- Interior design service
- Jewellery design service
- Signwriting
- Textile design service
- Ticket writing

Exclusions/references

- providing architectural services (including landscape design services and architectural draughting services) are included in Class 6921 Architectural Services;
- providing engineering design services are included in Class 6923 Engineering Design and Engineering Consulting Services;
- providing computer system design services are included in Class 7000 Computer System
 Design and Related Services; and
- providing set designing, costume designing or theatre lighting design services are included in Class 9002 Creative Artists, Musicians, Writers and Performers.

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Description Group Class

6925 Scientific Testing and Analysis Services

This class consists of units mainly engaged in providing scientific testing and analysis services such as physical or chemical testing, calibration testing, mechanical testing, thermal testing and biological testing (except medical or veterinary). The testing may occur in a laboratory or on site.

Primary activities

- Chemical analysis service n.e.c.
- Forensic science service (except pathology service)
- Geology and geophysical testing service
- Laboratory operation (providing chemical, food, electrical engineering or other technical services)
- Materials strength testing service
- Non-destructive testing service
- Pollution monitoring service
- Seismic survey data analysis service
- Testing or assay service on fee or contract
- Wine testing
- Wool testing service

Exclusions/references

Units mainly engaged in

- providing engineering consulting services, including building inspection services, are included in Class 6923 Engineering Design and Engineering Consulting Services;
- providing medical pathology or diagnostic services are included in Class 8520 Pathology and Diagnostic Imaging Services;
- providing veterinary pathology services are included in Class 6970 Veterinary Services;
- providing motor vehicle roadworthy inspection (issuing road warrants of fitness in NZ) services are included in Class 7720 Regulatory Services; and
- providing geotechnical engineering services are included in class 6923 Engineering Design and Engineering Consulting Services.

LEGAL AND ACCOUNTING SERVICES

6931 **Legal Services**

693

This class consists of units mainly engaged in providing legal representation and advice and the preparation of legal documents. Also included are units mainly engaged in establishing the legal ownership of a property such as title-searching services.

Primary activities

- Advocate service
- Barrister service
- Conveyancing service
- Legal aid service
- Legal service
- Notary service
- Patent attorney service
- Solicitor service
- Title-searching service

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

6932 Accounting Services

This class consists of units mainly engaged in providing accounting services such as auditing of accounting records, preparing financial statements, preparing tax returns and bookkeeping.

Primary activities

- Accounting service
- Auditing service
- Bookkeeping service
- Tax agent service

Exclusions/references

Units mainly engaged in providing payroll processing, billing or record-keeping services are included in Class 7291 Office Administrative Services.

694 ADVERTISING SERVICES

6940 Advertising Services

This class consists of units mainly engaged in providing advertising services such as the creation of advertising campaigns and materials; and media planning and buying (i.e. placing advertisements).

Primary activities

- Advertising agency service
- Advertising material preparation service
- Advertising placement service
- Advertising service (except the sale of advertising space in own publication or broadcast)
- Advertising space selling (on a commission or fee basis)
- Aerial advertising service
- Direct mail advertising service
- Sample distribution service

Exclusions/references

Units mainly engaged in

- selling advertising space in printed material published by the same unit are included in the appropriate classes of Division J Information Media and Telecommunications; and
- selling advertising time in radio or television broadcasts by the same unit are included in the appropriate classes of Division J Information Media and Telecommunications.

695 MARKET RESEARCH AND STATISTICAL SERVICES

6950 Market Research and Statistical Services

This class consists of units mainly engaged in providing market research or statistical services such as the systematic gathering, recording, tabulating and presenting of marketing and public opinion data.

Primary activities

- Market research service
- Public opinion research service
- Statistical bureau operation
- Statistical consulting service

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

696 MANAGEMENT AND RELATED CONSULTING SERVICES

6961 **Corporate Head Office Management Services**

This class consists of units mainly engaged in overseeing and managing, exercising operational control and/or undertaking the strategic or organisational planning and decision-making roles of related units. Units in this class may also hold the securities of the related units for which they undertake these activities.

Primary activities

Corporate head office management

Exclusions/references

Units mainly engaged in

- providing advice and assistance to other organisations on general management issues are included in Class 6962 Management Advice and Related Consulting Services;
- holding the securities of (or other equity interests in) companies and enterprises, but which do not undertake any of the management services outlined above are included in the appropriate classes of Division K Financial and Insurance Services; and
- providing a range of day-to-day office administrative services such as clerical, billing, record keeping, personnel and other support services are included in the appropriate classes of Division N Administrative and Support Services.

6962 **Management Advice and Related Consulting Services**

This class consists of units mainly engaged in providing management advice and related consulting services not elsewhere classified. This includes providing advice on business or personnel management policies or practices. Also included are units mainly engaged in managing public figures such as entertainers.

Primary activities

- Agricultural management consulting service
- Artist, entertainer or other public figures management service
- Business management service
- Efficiency advisory service
- Environmental consulting service
- Forestry management consulting service
- Management consulting service
- Merchandising consulting service
- Operations research service (commercial)
- Personnel management consulting service
- Sales advisory service
- Tariff consulting service
- Tourism development consulting service

Exclusions/references

- providing data processing services are included in Class 5921 Data Processing and Web Hosting Services;
- holding the securities of (or other equity interests in) companies and enterprises are included in the appropriate classes of Division K Financial and Insurance Services;

Subdivision 69 – Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

Management Advice and Related Consulting Services continued

- listing employment vacancies or referring or placing applicants for employment, or executive placement services (except consulting), are included in Class 7211 Employment Placement and Recruitment Services;
- providing computer hardware or software consulting services are included in Class 7000
 Computer System Design and Related Services.

697 VETERINARY SERVICES

6970 Veterinary Services

This class consists of units mainly engaged in the practice of veterinary medicine or surgical services for domestic animals or livestock. Also included are units mainly engaged in operating animal hospitals.

Primary activities

- Animal clinic operation
- Animal hospital operation
- Animal pathology service
- Animal quarantine station operation
- Spaying service
- Veterinary clinic operation
- Veterinary service

Exclusions/References

Units mainly engaged in providing agricultural support services such as livestock improvement services, artificial insemination service or herd testing, etc. are included in Class 0529 Other Agriculture and Fishing Support Services.

OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

6991 Professional Photographic Services

This class consists of units mainly engaged in providing still, video or computer photography services, including the video taping of special events such as weddings.

Primary activities

- Portrait photography service
- Professional photography service
- Street photography service
- Studio photography service
- Video filming of special events (e.g. birthdays, weddings)
- Wedding photography service

Exclusions/references

Units mainly engaged in

- retailing photographic equipment or supplies are included in the appropriate classes of Division G Retail Trade;
- providing aerial surveying services are included in Class 6922 Surveying and Mapping Services;
- motion picture and video production are included in Class 5511 Motion Picture and Video Production; and

699

Subdivision 69 - Professional, Scientific and Technical Services (Except Computer System Design and Related Services)

Group Class Description

Professional Photographic Services continued

developing, printing or other processing of photographic film are included in Class 9532
 Photographic Film Processing.

6999 Other Professional, Scientific and Technical Services n.e.c.

This class consists of units primarily engaged in providing professional, scientific and technical services not elsewhere classified.

Primary activities

- Interpretation service
- Meteorological service
- Professional, scientific and technical services n.e.c.
- Translation service
- Weather station operation

Subdivision 70 - Computer System Design and Related Services Group Class Description

700 COMPUTER SYSTEM DESIGN AND RELATED SERVICES

7000 Computer System Design and Related Services

This class consists of units mainly engaged in providing expertise in the field of information technologies such as writing, modifying, testing or supporting software to meet the needs of a particular consumer; or planning and designing computer systems that integrate computer hardware, software and communication technologies.

Primary activities

- Computer hardware consulting service
- Computer programming service
- Computer software consulting service
- Internet and web design consulting service
- Software development (customised) service (except publishing)
- Software installation service
- Systems analysis service

Exclusions/references

- mass producing computer software are included in Class 1620 Reproduction of Recorded Media;
- leasing or hiring electronic computers or other data processing equipment are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.;
- computer software publishing are included in Class 5420 Software Publishing; and
- providing data processing services or computer data storage and retrieval services are included in the appropriate classes of Group 592 Data Processing, Web Hosting and Electronic Information Storage Services

DIVISION N - ADMINISTRATIVE AND SUPPORT SERVICES

The Administrative and Support Services Division includes units mainly engaged in performing routine support activities for the day-to-day operations of other businesses or organisations.

Units providing administrative support services are mainly engaged in activities such as office administration; hiring and placing personnel for others; preparing documents; taking orders for clients by telephone; providing credit reporting or collecting services; arranging travel and travel tours.

Units providing other types of support services are mainly engaged in activities such as building and other cleaning services; pest control services; gardening services; and packaging products for others.

The activities undertaken by units in this division are often integral parts of the activities of units found in all sectors of the economy. Recent trends have moved more towards the outsourcing of such non-core activities. The units classified in this division specialise in one or more of these activities and can, therefore, provide services to a variety of clients.

Subdivision 72 - Administrative Services

Group Class Description

721 EMPLOYMENT SERVICES

7211 Employment Placement and Recruitment Services

This class consists of units mainly engaged in listing employment vacancies and in referring or placing applicants for employment in any field. The services are provided to either employers or potential employees, and include the formulation of job descriptions, the screening and testing of applicants and the investigation of references. Also included in this class are units that provide executive search services.

Primary activities

- Casting agency operation
- Employment agency operation
- Employment recruitment service
- Employment registry operation
- Executive placement service

Exclusions/References

Units mainly engaged in

- supplying their own employees to client's businesses on a fee or contract basis are included in Class 7212 Labour Supply Services; and
- providing human resource management services to clients or managing public figures are included in Class 6962 Management Advice and Related Consulting Services.

7212 Labour Supply Services

This class consists of units mainly engaged in supplying their own employees to clients' businesses on a fee or contract basis. Assignments are usually temporary and performed under the supervision of staff of the client unit, at the client's work site.

Primary activities

- Contract labour service
- Labour on-hiring service
- Labour staffing service
- Labour supply service
- Temporary labour hire service

Exclusions/References

- providing specialised activities on own account (sole trader) are classified based on the nature of those activities;
- providing the entire workforce, including the supervisory staff to others, are classified according to the activity being undertaken;.
- listing employment vacancies and referring or placing applicants for permanent employment are included in Class 7211 Employment Placement and Recruitment Services;
- providing human resource management services to clients or managing public figures are included in Class 6962 Management Advice and Related Consulting Services.

Subdivision 72 - Administrative Services

Group Class Description

722 TRAVEL AGENCY AND TOUR ARRANGEMENT SERVICES

7220 **Travel Agency and Tour Arrangement Services**

This class consists of units mainly engaged in acting as agents in selling travel, tour and accommodation services as well as units providing travel arrangement and reservation services for airlines, cars, hotels and restaurants. Also included are units mainly engaged in arranging, assembling, wholesaling and retailing tours.

Primary activities

- Arranging and assembling tours
- Booking service (accommodation)
- Booking service (travel)
- Inbound tour operator service
- Travel agency operation
- Travel ticket agency operation
- Tour arrangement service
- Tour operator service (arranging and assembling tours)
- Tour retailing service
- Tour wholesaling service

Exclusions/References

Units mainly engaged in

- operating transport equipment to provide recreation and entertainment are included in Class 5010 Scenic and Sightseeing Transport; and
- operating tourist information centres are included in Class 7299 Other Administrative Services n.e.c.

729 OTHER ADMINISTRATIVE SERVICES

7291 Office Administrative Services

This class consists of units mainly engaged in providing a range of day-to-day office administrative services such as clerical, billing and record-keeping, and payroll services on a contract or fee basis. These units support the operation of a business but do not provide operating staff to carry out the complete operations of an organisation.

Primary activities

- Billing and record-keeping service
- Business administrative service
- Clerical service
- Office administrative service n.e.c.
- Payroll processing
- Reception service

Exclusions/References

- undertaking head office functions such as overseeing and managing; exercising operational control; and/or undertaking the strategic or organisational planning and decision-making roles of related units are included in Class 6961 Corporate Head Office Management Services;
- providing specialised document preparation services are included in Class 7292 Document Preparation Services; and

Subdivision 72 - Administrative Services

Group Class Description

Office Administrative Services continued

providing human resource management services to clients are included in Class 6962
 Management Advice and Related Consulting Services.

7292 Document Preparation Services

This class consists of units mainly engaged in providing document preparation services that include typing and word processing; letter or resume writing, document editing or proofreading; and stenographic, transcription and other document preparation services. Also included in this class are units that provide desktop publishing services.

Primary activities

- Desktop publishing (document preparation service)
- Document editing or proofreading service
- Letter writing service
- Resume writing service
- Stenographic service
- Transcription service
- Typing service
- Word processing service

Exclusions/References

Units mainly engaged in

- providing copying, photocopying or similar mass reproduction of documents are included in the appropriate classes of Division C Manufacturing; and
- providing data processing services are included in the appropriate classes of Division J
 Information Media and Telecommunications.

7293 Credit Reporting and Debt Collection Services

This class consists of units mainly engaged in compiling information such as a vehicle's legal status and credit or employment histories on individuals or businesses. Also included in this class are units mainly engaged in collecting payments for claims, remitting payments collected to their clients and providing repossession services.

Primary activities

- Account collection service
- Bill collection service
- Collection agency operation
- Consumer credit reporting service
- Credit bureau or agency operation
- Credit investigation service
- Credit rating service
- Debt collection service
- Mercantile credit reporting service
- Repossession service

Subdivision 72 - Administrative Services

Group Class Description

Credit Reporting and Debt Collection Services continued

Exclusions/References

Units mainly engaged in providing financing to others by factoring accounts receivables(i.e. assuming the risk of collection and credit losses) are included in the appropriate classes of Division K Financial and Insurance Services.

7294 **Call Centre Operation**

This class consists of units mainly engaged in answering telephone calls and relaying messages to clients and/or in providing telemarketing services on a contract or fee basis for others. Units engaged in providing telemarketing services promote clients' products or services; take orders; solicit contributions or donations; and provide information. Units engaged in providing telemarketing services do not own the product or provide the service they represent.

Primary activities

- Telemarketing service
- Telephone answering service
- Telephone call centre operation
- Voice mailbox service

Exclusions/References

Units mainly engaged in gathering, recording, tabulating and presenting marketing and public opinion data that may include telephone canvassing services are included in Class 6950 Market Research and Statistical Services.

7299 Other Administrative Services n.e.c.

This class consists of units mainly engaged in providing administrative services not elsewhere classified.

Primary activities

- Administrative service n.e.c.
- Event management service
- Sports ticketing service
- Sport, art and similar event promotion service (without facilities)
- Theatre and concert booking service
- Tourist information centre operation

Exclusions/References

Units mainly engaged in providing sports, arts and similar event promotion services (with facilities) are included in the appropriate classes of Division R Arts and Recreation Services

Subdivision 73 - Building Cleaning, Pest Control and Other Support Services Group Class Description

731 BUILDING CLEANING, PEST CONTROL AND GARDENING SERVICES

7311 Building and Other Industrial Cleaning Services

This class consists of units mainly engaged in the interior cleaning of buildings or transportation equipment, and the exterior cleaning of buildings (except steam, sand and other abrasive blasting). Also included are units mainly engaged in providing other industrial cleaning services such as street cleaning or road sweeping.

Primary activities

- Bathroom/toilet cleaning
- Building exterior cleaning (except sand blasting or steam cleaning)
- Building interior cleaning
- Chimney cleaning
- Duct cleaning
- Gutter cleaning
- Janitorial service (including transport equipment)
- Residential building cleaning
- Road sweeping
- Street cleaning
- Swimming pool cleaning
- Transport equipment cleaning
- Window cleaning

Exclusions/References

Units mainly engaged in

- sand blasting or steam cleaning of building exteriors are included in Class 3299 Other
 Construction Services n.e.c.; and
- providing laundry and dry-cleaning services are included in Class 9531 Laundry and Dry-Cleaning Services.

7312 Building Pest Control Services

This class consists of units mainly engaged in providing commercial and domestic pest control services. Such services include exterminating and controlling mosquitoes, birds, rodents, termites and other insects and pests (except agricultural or forestry pest control services). Also included in this class are units providing fumigation and weed control services (except agricultural and forestry).

Primary activities

- Exterminating service (except agricultural and forestry)
- Fumigating service (except crop fumigating)
- Insect control service (except agricultural and forestry)
- Pest control service (except agricultural and forestry)
- Termite control service (except agricultural and forestry)
- Weed control service (except agricultural and forestry)

Subdivision 73 - Building Cleaning, Pest Control and Other Support Services Group Class Description

Building Pest Control Services continued

Exclusions/References

Units mainly engaged in providing agricultural or forestry pest control services are included in the appropriate classes of Subdivision 05 Agriculture, Forestry and Fishing Support Services.

7313 **Gardening Services**

This class consists of units mainly engaged in providing gardening services only.

Primary activities

- Garden maintenance service
- Gardening service
- Lawn care service (e.g. fertilising, seeding, spraying)
- Lawn mowing service
- Maintenance of plants and shrubs in buildings

Exclusions/References

Units mainly engaged in

- installing artificial turf or in constructing (i.e. installing) walkways, retaining walls, decks, fences, ponds or similar structures are included in Class 3291 Landscape Construction Services;
- weed eradication services are included in either Class 7312 Building Pest Control Services or in the appropriate classes of Subdivision 05 Agriculture, Forestry and Fishing Support Services; and
- owning and leasing pot plants are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.

732 PACKAGING SERVICES

7320 **Packaging Services**

This class consists of units mainly engaged in packing goods in bottles, cans, cartons, collapsible tubes, plastic sachets, plastic film or bags or other containers or materials on a contract or fee basis.

Primary activities

- Apparel and textile folding and packaging service
- Bottling drinking liquid
- Bottling or rebottling wine or spirits
- Bottling other liquid
- Contract packing or filling
- Crating service
- Kit assembling and packaging service
- Packing fresh fruit and vegetables
- Packing pharmaceutical and medical products
- Shrink wrapping service

Exclusions/References

Units mainly engaged in

blending wine or spirits are included in the appropriate classes of Group 121 Beverage Manufacturing;

Subdivision 73 — Building Cleaning, Pest Control and Other Support Services Group Class Description

Packaging Services continued

- manufacturing drinking liquids are included in the appropriate classes of Division C
 Manufacturing; and
- manufacturing pharmaceutical and medical products are included in Class 1841 Human
 Pharmaceutical and Medicinal Product Manufacturing.

The Public Administration and Safety Division includes units mainly engaged in Central, State or Local Government legislative, executive and judicial activities; in providing physical, social, economic and general public safety and security services; and in enforcing regulations.

Central, State or Local Government legislative, executive and judicial activities includes:

- the setting of policy;
- the oversight of government programs;
- collecting revenue to fund government programs;
- creating statute laws and by-laws;
- creating case law through the judicial processes of civil, criminal and other courts;
- distributing public funds.

Also included are units of military defence, government representation and international government organisations. The provision of physical, social, economic and general public safety and security services, and enforcing regulations, includes units that provide:

- police services;
- investigation and security services;
- fire protection and other emergency services;
- correctional and detention services;
- regulatory services;
- border control; and
- other public order and safety services.

Government ownership is not a criterion for classification to this industry division.

Government units producing 'private sector like' goods and services are classified to the same industry as private sector units engaged in similar activities. Private sector units engaged in public administration or military defence are classified to the Public Administration and Safety Division. Units that engage in a combination of public administration and service delivery activities are to be classified to this division.

Subdivision 75 - Public Administration

Group Class Description

751 CENTRAL GOVERNMENT ADMINISTRATION

7510 Central Government Administration

This class consists of units engaged in the setting of central government policy; the oversight of central government programs (excluding military defence); collecting revenue to fund central government programs; creating statute laws and by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operation); and distributing central government funds.

Primary activities

- Administration, except justice and defence (central government)
- Financial and economic management except banking (central government)
- Governor-General's unit operation
- Legislation enactment (central government)
- Parliament operation (central government)
- Policy formulation and administration (central government)

Exclusions/References

Units mainly engaged in

- the management of commercial and business activities or activities other than central government administration are included in the classes appropriate to these activities;
- the operation or administration of judicial authorities, and the operation of civil, criminal and other courts, are included in Class 7540 Justice; and
- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

752 STATE GOVERNMENT ADMINISTRATION

7520 State Government Administration

This class consists of units engaged in the setting of state government policy; the oversight of state government programs (except military defence); collecting revenue to fund state government programs; creating statute law and by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operation); and distributing state government funds.

Primary activities

- Financial and economic management except banking (state government)
- Legislation enactment and enforcement (state government)
- Parliament operation (state government)
- Policy formulation and administration (state government)
- State government administration (except justice)
- State governor's unit operation

Exclusions/References

- the management of commercial and business activities or activities other than state government administration are included in the classes appropriate to these activities;
- the operation or administration of judicial authorities or commissions are included in Class 7540 Justice; and

Subdivision 75 - Public Administration

Group Class Description

State Government Administration continued

 exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

753 LOCAL GOVERNMENT ADMINISTRATION

7530 **Local Government Administration**

This class consists of units engaged in the setting of local government policy; the oversight of local government programs; collecting revenue to fund local government programs; creating by-laws (excluding creating case law through the judicial processes of civil, criminal and other court operations); and distributing local government funds.

Primary activities

- Financial and economic management except banking (local government)
- Local government administration (except justice)
- Policy formulation and administration (local government)
- Regulation enactment and enforcement (local government)

Exclusions/References

Units mainly engaged in

- the management of commercial and business activities or activities other than local government administration are included in classes appropriate to these activities; and
- exercising regulatory control over specified activities are included in Class 7720 Regulatory Services.

JUSTICE 754

755

7540 Justice

This class consists of units mainly engaged in the operation or administration of judicial authorities or commission including civil and criminal courts, royal commissions and similarly constituted inquiries, and in creating case law through the judicial processes of civil, criminal and other court operations.

Primary activities

- Arbitration court operation
- Bankruptcy court operation
- Children's court operation
- Conciliation and Arbitration Commission operation
- Industrial relations court operation
- Judicial authority operation (federal or state)
- Law court operation
- Royal commission operation

GOVERNMENT REPRESENTATION

7551 **Domestic Government Representation**

This class includes units of domestic government mainly engaged in the operation of diplomatic and consular missions abroad.

Primary activities

- Consulate operation (domestic government)
- Embassy operation (domestic government)
- High commission operation (domestic government)

Subdivision 75 - Public Administration

Group Class Description

Domestic Government Representation continued

- Legation operation (domestic government)
- Trade commission operation (domestic government)

Exclusions/References

Military units stationed abroad are included in Class 7600 Defence.

7552 **Foreign Government Representation**

This class consists of units of foreign governments mainly engaged in governmental service activities such as the provision of consular or diplomatic services. This class also includes representatives of joint international government organisations such as the United Nations. In official statistics, only the resident component of units in this industry are normally included, overseas diplomatic representatives being regarded as residents of the country they represent.

Primary activities

- Consulate operation (foreign government)
- Embassy operation (foreign government)
- High commission operation (foreign government)
- International government organisation (United Nations, World Trade Organisation e.t.c.) administration
- Legation operation (foreign government)
- Trade commission operation (foreign government)

Subdivision 76 - Defence

Group Class Description •••••

760 **DEFENCE**

7600 **Defence**

This class consists of units of military defence (including those staffed by civilian personnel) stationed at home or abroad. Included are units mainly engaged in defence administration; the administration of defence research and development policies and associated funds; contingency planning; and carrying out military exercises in which civilian institutions and populations are involved.

Primary activities

- Armed forces unit operation (except manufacturing or educational)
- Civil defence operation (military)
- Government administration (defence)

Exclusions/References

Units mainly engaged in operating military academies or research schools are included in the appropriate classes of Division P Education and Training.

Subdivision 77 - Public Order, Safety and Regulatory Services

Group Class Description

771 PUBLIC ORDER AND SAFETY SERVICES

7711 Police Services

This class consists of units mainly engaged in criminal and civil law enforcement and other activities related to the enforcement of law and the preservation of order.

Primary activities

- Intelligence service operation
- Police service operation
- Police station operation
- Traffic policing activity

Exclusions/References

Units mainly engaged in

- emergency service (other than defence and police) are included in Class 7713 Fire
 Protection and Other Emergency Services; and
- security protection are included in Class 7712 Investigation and Security Services.

7712 Investigation and Security Services

This class consists of units mainly engaged in investigation and security services (except police).

Primary activities

- Alarm monitoring service
- Armoured car service
- Body guard service
- Burglary protection service
- Detective agency service
- Enquiry agency service
- Locksmith service
- Night watchman service
- Protection service
- Security alarm monitoring service
- Security guard service

Exclusions/References

Units mainly engaged in

- providing police services are included in Class 7711 Police Services;
- selling security systems such as locking devices, safes and vaults, without installation or maintenance services, are included in the appropriate classes of Division G Retail Trade;
- providing key cutting/duplication services are included in Class 9499 Other Repair and Maintenance n.e.c.; and
- installing alarms are included in Class 3234 Fire and Security Alarm Installation Services.

7713 Fire Protection and Other Emergency Services

This class consists of units mainly engaged in providing fire fighting or related civil emergency services (except police and ambulance services).

Primary activities

■ Airport fire service

Subdivision 77 - Public Order, Safety and Regulatory Services

Group Class Description

Fire Protection and Other Emergency Services continued

- Emergency service (other than defence and police)
- Fire brigade service
- Fire fighting service
- Fire prevention service
- Forest fire fighting service
- Rescue service

Exclusions/References

Units mainly engaged in

- providing ambulance services are in included in Class 8591 Ambulance Services; and
- installing fire alarms are included in Class 3234 Fire and Security Alarm Installation Services.

7714 **Correctional and Detention Services**

This class consists of units mainly engaged in managing and operating correctional institutions (including prisons and remand centres) and detention centres. The facility is generally designed for confinement, correction and rehabilitation of individuals.

Primary activities

- Correctional centre operation
- Detention centre operation
- Gaol operation
- Juvenile detention centre operation
- Operating correctional facility on a contract or fee basis
- Prison farm operation
- Prison operation
- Remand centre operation

7719 Other Public Order and Safety Services

The class consists of units mainly engaged in providing public order and safety services not elsewhere classified such as border surveillance.

Primary activities

- Coastwatch service
- Public order and safety service n.e.c.
- Surveillance of country borders (by land, sea and air)

Exclusions/References

- defence are included in Class 7600 Defence;
- police services are included in Class 7711 Police Services;
- planning and administrative activities of border control and surveillance are included in the appropriate classes of Subdivision 75 Public Administration; and
- providing advice on import and export procedures and documentation are included in Class 5291 Customs Agency Services.

Subdivision 77 - Public Order, Safety and Regulatory Services

Group Class Description

772 REGULATORY SERVICES

7720 Regulatory Services

This class consists of units both public and private mainly engaged in enforcing regulations, licensing and inspection activities (except regulation of financial and insurance markets, electricity markets and regulatory units with a dual role of regulation and public administration with a significant amount of public administration). The regulations enforced in this class are established by Acts of Parliament and cover technical details that may be subject to frequent change. They are signed into law through the Cabinet Committee, Executive Council or some other body less than Parliament.

Primary activities

- Consumer protection service
- Licensing and permit issuance
- Motor vehicle testing
- Regulating casino and other gambling
- Regulating food and agricultural standards
- Regulating qualification standards
- Weights and measures regulations

Exclusions/References

- operating tolls and weighbridge are included in Class 5299 Other Transport Support Services n.e.c;
- regulatory activities with a dual role of regulation and public administration are included in the appropriate classes of Subdivision 75 Public Administration;
- regulating and undertaking the activity at the same time are included in the appropriate classes of the division in which the activity is undertaken;
- building inspection service are included in Class 6923 Engineering Design and Engineering Consulting Services;
- regulating their own rules or codes of conduct (i.e. interest groups) are included in the appropriate classes of Group 955 Civic, Professional and Other Interest Group Services; and
- providing quality assessment services without enforcement of regulations are included in the appropriate classes of other divisions.

The Education and Training Division includes units mainly engaged in the provision and support of education and training, except those engaged in the training of animals e.g. dog obedience training, horse training.

Education may be provided in a range of settings, such as educational institutions, the workplace, or the home. Generally, instruction is delivered through face-to-face interaction between teachers/instructors and students, although other means and mediums of delivery, such as by correspondence, radio, television or the internet, may be used.

Education and training services are provided by specialised units such as preschools, schools, technical colleges, training centres, and universities. They may be publicly owned and operated, or privately owned and operated, either for profit or not for profit.

Education and training services are delivered by teachers or instructors who explain, tell or demonstrate a wide variety of subjects. The commonality of processes involved, such as the labour inputs of teachers and instructors, and their subject matter, knowledge and teaching expertise, uniquely distinguishes this industry from other industries.

Classes in the 'School Education and Tertiary Education' subdivisions generally correspond to the recognised formal levels of education.

Some units may offer education and training relevant to two or more classes within this division. For example, higher education and vocational training. Such units are classified according to their predominant educational activities.

Education support services include a range of support services which assist in the provision of education, such as curriculum setting and examination marking.

Subdivision 80 - Preschool and School Education

Group Class Description

801 PRESCHOOL EDUCATION

8010 Preschool Education

This class consists of units mainly engaged in providing accredited pre-primary school education. Pre-school programs are educational in nature and are designed to introduce children to ideas, attitudes and behaviour required in a school environment. They are usually directed at children aged three to five years, are generally sessional in nature and are provided by staff that have training in an educational field.

Primary activities

- Kindergarten, preschool, operation (except child minding centre)
- Playcentre operation (NZ only)
- Pre-school operation

Exclusions/References

Units mainly engaged in

- providing pre-primary school education in conjunction with normal primary school education are included in Class 8021 Primary Education; and
- providing child minding or day nursery services are included in Class 8710 Child Care Services.

802 SCHOOL EDUCATION

8021 Primary Education

This class consists of units mainly engaged in providing primary school education (except combined primary/secondary school education).

Primary activities

- Boarding school operation (primary school; except combined primary/secondary)
- Intermediate school operation (NZ only)
- Primary school operation (except combined primary/secondary school)

Exclusions/References

Units mainly engaged in

- providing student accommodation (except boarding schools) are included in Class 4400
 Accommodation; and
- providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 8023 Combined Primary and Secondary Education.

8022 Secondary Education

This class consists of units mainly engaged in providing secondary school education (except combined primary/secondary school education).

Primary activities

- Agricultural high school operation (except combined primary/secondary school)
- Boarding school operation (secondary school education; except combined primary/secondary school)
- Matriculation college operation (except combined primary/secondary school)
- Secondary college operation (except combined primary/secondary school)

Subdivision 80 - Preschool and School Education

Group Class Description

Secondary Education continued

Secondary school operation (except combined primary/ secondary school)

Exclusions/References

Units mainly engaged in

- providing student accommodation (except boarding schools) are included in Class 4400 Accommodation; and
- providing one or more permanently organised grades or years of secondary school education in conjunction with primary school education are included in Class 8023 Combined Primary and Secondary Education.

8023 **Combined Primary and Secondary Education**

This class consists of units mainly engaged in providing both primary and secondary school education.

Primary activities

- Agricultural high school operation (combined primary/secondary school)
- Area school operation (combined primary/secondary school)
- Boarding school operation (combined primary/secondary school)
- Central school operation (combined primary/secondary school)
- District school operation (combined primary/secondary school)
- Secondary college operation (combined primary/secondary school)
- Secondary school operation (combined primary/secondary school)

Exclusions/References

Units mainly engaged in providing student accommodation (except boarding schools) are included in Class 4400 Accommodation.

8024 **Special School Education**

This class consists of units mainly engaged in providing special education and training for children with disabilities and special needs (except those provided in mainstream primary, secondary or combined primary and secondary schools).

Primary activities

 Special school operation (for children with disabilities and special needs; not providing mainstream primary or secondary school education).

Exclusions/References

Units mainly engaged in providing mainstream primary or secondary school education for children with disabilities and special needs are included in Classes 8021 Primary Education, 8022 Secondary Education or 8023 Combined Primary and Secondary Education.

Subdivision 81 – Tertiary Education

Group Class Description

810 TERTIARY EDUCATION

8101 Technical and Vocational Education and Training

This class consists of units mainly engaged in providing technical and vocational education and training. These units offer a large variety of courses covering a range of subjects or specialise in a particular field of education such as computer and business management training.

Primary activities

- Apprenticeship training program operation
- Business college and school operation
- Information technology training centre operation
- Institute of technology operation
- Professional and management development training
- Secretarial training
- Technical and further education college operation
- Technical college operation
- Vocational computer training

Exclusions/References

Units mainly engaged in

- providing undergraduate or postgraduate teaching are included in Class 8102 Higher Education;
- providing sports and physical recreation coaching not predominantly leading to tertiary qualifications are included in Class 8211 Sports and Physical Recreation Instruction; and
- providing education in the arts not predominantly leading to tertiary qualifications are included in Class 8212 Arts Education.

8102 Higher Education

This class consists of units mainly engaged in providing undergraduate or postgraduate teaching.

Primary activities

- Colleges of education operation
- Postgraduate school, university operation
- Research school, university operation
- Specialist institute or college
- Teachers' college operation
- Undergraduate school, university operation
- University operation

Exclusions/References

- $\,\blacksquare\,$ operating student halls of residence are included in Class 4400 Accommodation; and
- undertaking research in the agricultural, biological, physical or social sciences are included in Class 6910 Scientific Research Services.

Subdivision 82 - Adult, Community and Other Education

Group Class Description

821 ADULT, COMMUNITY AND OTHER EDUCATION

8211 **Sports and Physical Recreation Instruction**

This class consists of units mainly engaged in providing non-vocational instruction in sporting and physical recreation activities.

Primary activities

- Aerobics instruction
- Cricket coaching
- Diving instruction
- Football instruction
- Golf instruction
- Horse riding school operation
- Martial arts school operation
- Sailing school operation
- Ski instruction
- Sports coaching
- Swimming instruction
- Tennis coaching

Exclusions/References

Units mainly engaged in

- providing sports and physical recreation instruction leading to a tertiary qualification are included in the appropriate classes of Subdivision 81 Tertiary Education;
- the operation of gymnasia, health clubs, fitness centres, swimming pools and similar facilities are included in Class 9111 Health and Fitness Centres and Gymnasia Operation;
- providing personal fitness training services are included in Class 9539 Other Personal Services n.e.c.

8212 **Arts Education**

This class consists of units mainly engaged in providing non-vocational instruction in the arts, including art, dance, drama and music.

Primary activities

- Acting and drama school operation
- Dance and ballet school operation
- Music school operation
- Painting instruction
- Performing arts school operation
- Photography school operation
- Sculpture instruction

Exclusions/References

Units mainly engaged in providing arts education leading to a tertiary qualification are included in the appropriate classes of Subdivision 81 Tertiary Education.

Subdivision 82 - Adult, Community and Other Education

Group Class Description

8219 Adult, Community and Other Education n.e.c.

This class consists of units mainly engaged in providing adult, community and other education not elsewhere classified.

Primary activities

- Driving school operation
- Flying school operation
- Home computing and keyboard skill instruction
- Home economics and personal management instruction
- Instruction in diet, exercise and lifestyle factors
- Instruction through Universities of the Third Age and Schools for Seniors
- Parental education program operation
- Public speaking training
- Social and interpersonal skill training
- Study skill, career development and job search training
- Survival skill training
- Tutoring service

Exclusions/References

Units mainly engaged in

- providing non-vocational instruction in sporting and physical recreation activities are included in Class 8211 Sports and Physical Recreation Instruction;
- providing non-vocational instruction in the arts are included in Class 8212 Arts Education;
 and
- providing vocational training are included in Class 8101 Technical and Vocational Education and Training.

822 EDUCATIONAL SUPPORT SERVICES

8220 Educational Support Services

This class consists of units mainly engaged in providing non-instructional services that support educational processes or systems.

Primary activities

- Curriculum development, educational
- Educational support services n.e.c.
- Test and exam development and evaluation, educational
- Test and exam service, educational

The Health Care and Social Assistance Division includes units mainly engaged in providing human health care and social assistance. Units engaged in providing these services apply common processes, where the labour inputs of practitioners with the requisite expertise and qualifications are integral to production or service delivery.

Subdivision 84 - Hospitals

Group Class Description

840 HOSPITALS

8401 Hospitals (Except Psychiatric Hospitals)

This class consists of units of hospitals (except psychiatric hospitals) mainly engaged in providing facilities and services such as diagnostic, medical or surgical services as well as continuous in-patient medical care in specialised accommodation. Also included are units providing both hospital facilities and training of medical and nursing staff.

Primary activities

- Children's hospital
- Day hospital
- Ear, nose and throat hospital
- Eye hospital
- General hospital
- Hospital (except psychiatric or veterinary hospitals)
- Infectious diseases hospital (including human quarantine stations)
- Maternity hospital
- Obstetric hospital
- Women's hospital

Exclusions/References

Units mainly engaged in

- operating psychiatric hospitals are included in Class 8402 Psychiatric Hospitals;
- providing aged care residential facilities are included in Class 8601 Aged Care Residential
 Services:
- providing out-patient dental hospital facilities are included in Class 8531 Dental Services;
 and
- operating veterinary hospitals are included in Class 6970 Veterinary Services.

8402 Psychiatric Hospitals

This class consists of units of psychiatric hospitals mainly engaged in providing services for patients with psychiatric, mental or behavioural disorders. Also included are units providing both psychiatric hospital facilities and training of medical and nursing staff.

Primary activities

■ Psychiatric hospital

Exclusions/References

Units mainly engaged in the independent practice of psychiatry are included in Class 8512 Specialist Medical Services.

Subdivision 85 - Medical and Other Health Care Services

Group Class Description

851 MEDICAL SERVICES

8511 **General Practice Medical Services**

This class consists of units mainly engaged in the independent practice of general medicine. These units consist of registered medical practitioners who generally operate private or group practices in medical clinics or centres.

Primary activities

- Flying doctor service
- General medical practitioner service
- General practice medical clinic service
- Rural general medical practice service

Exclusions/References

Units mainly engaged in

- operating hospitals are included in Class 8401 Hospitals (Except Psychiatric Hospitals);
- providing services of specialist medical practitioners are included in Class 8512 Specialist Medical Services.

8512 **Specialist Medical Services**

This class consists of units mainly engaged in the independent practice of specialised medicine, other than pathology and diagnostic imaging services. These units consist of specialist medical practitioners who generally operate private or group practices in medical clinics or centres.

Primary activities

- Allergy specialist service
- Anaesthetist service
- Dermatology service
- Ear, nose and throat specialist service
- Gynaecology service
- Hair transplant service (by registered medical practitioner)
- Neurology service
- Obstetrics service
- Ophthalmology service
- Orthopaedic specialist service
- Paediatric service
- Psychiatry service
- Rheumatology service
- Specialist medical clinic service
- Specialist medical practitioner service n.e.c.
- Specialist surgical service
- Thoracic specialist service
- Urology service

Exclusions/References

Subdivision 85 - Medical and Other Health Care Services

Group Class Description

Specialist Medical Services continued

- providing pathology or diagnostic imaging services are included in Class 8520 Pathology and Diagnostic Imaging Services;
- operating hospitals are included in Class 8401 Hospitals (Except Psychiatric Hospitals);
- providing services of registered general practice medical practitioners are included in Class
 8511 General Practice Medical Services; and
- providing non-medical hair restoration services are included in Class 9511 Hairdressing and Beauty Services.

852 PATHOLOGY AND DIAGNOSTIC IMAGING SERVICES

8520 Pathology and Diagnostic Imaging Services

This class consists of units mainly engaged in the provision of pathology laboratory or diagnostic imaging services such as analytical services including body fluid analysis, ultrasound or x-ray services.

Primary activities

- Diagnostic imaging service
- Medical laboratory service
- Pathology laboratory service
- X-ray clinic service

Exclusions/References

Units mainly engaged in providing chemical testing and analysis services (other than pathology services) are included in Class 6925 Scientific Testing and Analysis Services.

853 ALLIED HEALTH SERVICES

8531 Dental Services

This class consists of units mainly engaged in the practice of general or specialised dentistry. These units consist of registered dentists who generally operate private or group practices. Also included are dental hospitals providing out-patient services only.

Primary activities

- Conservative dental service
- Dental hospital (out-patient)
- Dental practice service
- Dental practitioner service
- Dental surgery service
- Endodontic service
- Oral pathology service
- Oral surgery service
- Orthodontic service
- Paedodontic service
- Periodontic serviceProsthodontic service

Exclusions/References

Units mainly engaged in

providing dental hygiene services are included in Class 8539 Other Allied Health Services;
 and

Subdivision 85 - Medical and Other Health Care Services

Group Class Description

Dental Services continued

• the manufacture and repair of dentures are included in Class 2412 Medical and Surgical Equipment Manufacturing.

8532 **Optometry and Optical Dispensing**

This class consists of units of registered optometrists mainly engaged in testing sight, diagnosing sight defects or in prescribing or dispensing spectacles or contact lenses on prescription.

Primary activities

- Contact lens dispensing
- Eye testing (optometrist)
- Optical dispensing
- Optician service
- Orthoptic service
- Spectacles dispensing

Exclusions/References

Units mainly engaged in

- manufacturing ophthalmic articles or spectacle frames or in grinding spectacle lenses are included in Class 2411 Photographic, Optical and Ophthalmic Equipment Manufacturing;
- providing ophthalmic specialist services are included in Class 8512 Specialist Medical Services.

8533 **Physiotherapy Services**

This class consists of units of physiotherapists mainly engaged in providing assessment, diagnosis, treatment (such as manipulation, massage and therapeutic exercise) and help in preventing disorders of human movement.

Primary activities

Physiotherapy service

8534 **Chiropractic and Osteopathic Services**

This class consists of units of chiropractors mainly engaged in manual adjustment of the spinal column as a method of healing to remove nerve interference. Also included are units of osteopaths mainly engaged in massage and manipulation as a system of healing or treatment.

Primary activities

- Chiropractic service
- Osteopathic service

8539 Other Allied Health Services

This class consists of units mainly engaged in providing allied health care services not elsewhere classified. These units consist of independent allied health practitioners not elsewhere classified mainly engaged in providing health care and treatment services.

Primary activities

- Acupuncture service
- Aromatherapy service

Subdivision 85 - Medical and Other Health Care Services

Group Class Description

Other Allied Health Services continued

- Audiology service
- Clinical psychology service
- Dental hygiene service
- Dietician service
- Hearing aid dispensing
- Herbalist service
- Homoeopathic service
- Hydropathic service
- Midwifery service
- Naturopathic service
- Nursing service
- Occupational therapy service
- Podiatry service
- Speech pathology service
- Therapeutic massage service

Exclusions/References

Units mainly engaged in

- providing medical services are included in either Class 8511 General Practice Medical Services or Class 8512 Specialist Medical Services; and
- operating weight loss clinics are included in Class 9512 Diet and Weight Reduction Centre Operation.

859

OTHER HEALTH CARE SERVICES

8591 Ambulance Services

This class consists of units mainly engaged in transporting patients by ground or air in conjunction with medical care.

Primary activities

- Aerial ambulance service
- Ambulance service

8599 Other Health Care Services n.e.c.

This class consists of units mainly engaged in providing health care services not elsewhere classified.

Primary activities

- Blood bank operation
- Health assessment service
- Health care service n.e.c.

Exclusions/References

Units mainly engaged in operating health farms which provide mainly accommodation are included in Class 4400 Accommodation.

Subdivision 86 - Residential Care Services

Group Class Description

860 RESIDENTIAL CARE SERVICES

8601 **Aged Care Residential Services**

This class consists of units mainly engaged in providing residential aged care combined with either nursing, supervisory or other types of care as required (including medical).

Primary activities

- Accommodation for the aged operation
- Aged care hostel operation
- Nursing home operation
- Residential care for the aged operation

8609 Other Residential Care Services

This class consists of units mainly engaged in providing residential care (except aged care) combined with either nursing, supervisory or other types of care as required (including medical).

Primary activities

- Children's home operation
- Community mental health hostel
- Crisis care accommodation operation
- Home for the disadvantaged operation n.e.c.
- Hospice operation
- Residential refuge operation
- Respite residential care operation

Exclusions/References

- providing aged care residential services are included in Class 8601 Aged Care Residential Services; and
- providing juvenile corrective services are included in Class 7714 Correctional and Detention Services.

Subdivision 87 - Social Assistance Services

Group Class Description

871 CHILD CARE SERVICES

8710 Child Care Services

This class consists of units mainly engaged in providing day care of infants or children.

Primary activities

- Before and/or after school care service
- Child care service
- Childminding service
- Children's nursery operation (except preschool education)
- Family day care service

Exclusions/References

Units mainly engaged in

- providing accredited preschool education are included in Class 8010 Preschool Education;
 and
- operating a children's home are included in Class 8609 Other Residential Care Services

879 OTHER SOCIAL ASSISTANCE SERVICES

8790 Other Social Assistance Services

This class consists of units mainly engaged in providing a wide variety of social support services directly to their clients. These services do not include accommodation services, except on a short stay basis.

Primary activities

- Adoption service
- Adult day care centre operation
- Aged care assistance service
- Alcoholics anonymous operation
- Disabilities assistance service
- Marriage guidance service
- Operation of soup kitchen (including mobile)
- Welfare counselling service
- Youth welfare service

Exclusions/References

Units mainly engaged in raising funds for welfare purposes are included in Class 9559 Other Interest Group Services n.e.c.

The Arts and Recreation Services Division includes units mainly engaged in the preservation and exhibition of objects and sites of historical, cultural or educational interest; the production of original artistic works and/or participation in live performances, events, or exhibits intended for public viewing; and the operation of facilities or the provision of services that enable patrons to participate in sporting or recreational activities, or to pursue amusement interests.

This division excludes units that are involved in the production and distribution of motion pictures, videos, television programs or television and video commercials. These units are included in the Information Media and Telecommunications Division.

Subdivision 89 - Heritage Activities

Group Class Description

891 MUSEUM OPERATION

8910 Museum Operation

This class consists of units mainly engaged in the preservation and exhibition of heritage objects and artefacts and/or visual arts and crafts with aesthetic, historical, cultural, and/or educational value. This class also includes units operating historical places, sites or houses.

Primary activities

- Art gallery operation (except retail)
- Art museum operation (except retail)
- Historic or heritage place, site or house operation
- Museum operation n.e.c.
- Natural history and science museum operation
- Social history museum
- Transport and maritime museum operation
- War memorial museum operation

Exclusions/References

Units mainly engaged in

- providing library services are included in Class 6010 Libraries and Archives; and
- operating retail art galleries are included in Class 4279 Other Store-Based Retailing n.e.c.

892 PARKS AND GARDENS OPERATIONS

8921 Zoological and Botanical Gardens Operation

This class consists of units mainly engaged in the active management, breeding, preservation, study and exhibition of live plants and animals in a controlled environment such as zoological or botanical gardens.

Primary activities

- Aquarium operation
- Arboretum operation
- Aviary operation
- Botanical garden operation
- Herbarium operation
- Reptile park operation
- Wildlife park or reserve operation (wildlife actively managed)
- Zoological park or garden operation

Exclusions/References

Units mainly engaged in operating fauna reserves or parks where fauna is protected but remains in its natural environment are included in Class 8922 Nature Reserves and Conservation Parks Operation.

8922 Nature Reserves and Conservation Parks Operation

This class consists of units mainly engaged in the preservation of flora and fauna in their natural environment such as nature reserves and conservation parks.

Primary activities

■ Bird reserve operation

Subdivision 89 - Heritage Activities

Group Class Description

Nature Reserves and Conservation Parks Operation continued

- Conservation park operation
- Fauna reserve operation (fauna not actively managed)
- Flora reserve operation
- National or state/territory park or reserve operation
- Tourist caves operation
- Wildlife park or reserve operation (wildlife not actively managed)

Exclusions/References

- operating zoological parks and gardens, botanical gardens and other related activities where flora and fauna is actively managed in a controlled environment are included in Class 8921 Zoological and Botanical Gardens Operation; and
- undertaking public administration activities in relation to national, state or territory parks and reserves are included in the appropriate classes of Division O Public Administration and Safety.

Subdivision 90 - Creative and Performing Arts Activities

Group Class Description

900 CREATIVE AND PERFORMING ARTS ACTIVITIES

9001 Performing Arts Operation

This class consists of units mainly engaged in providing or producing live theatrical or musical presentations or performances. These units are not usually involved in the creation of original artistic or cultural works.

Primary activities

- Circus operation
- Dance and ballet company operation
- Musical comedy company operation
- Musical productions
- Opera company operation
- Orchestra operation
- Performing arts operation n.e.c.
- Theatre restaurant operation (mainly entertainment facility)
- Theatrical company operation

Exclusions/References

Units mainly engaged in

- creating original artistic or cultural works are included in Class 9002 Creative Artists,
 Musicians, Writers and Performers;
- operating acting, drama, dance and ballet schools are included in Class 8212 Arts
 Education; and
- operating venues for the presentation and rehearsal of performing arts are included in Class 9003 Performing Arts Venue Operation.

9002 Creative Artists, Musicians, Writers and Performers

This class consists of units of independent (freelance) individuals or groups mainly engaged in the regular creation of original artistic or cultural works who may or may not also produce and perform their works. This class also includes units providing independent technical expertise necessary for these productions, and celebrities mainly engaged in endorsing products or making speeches or public appearances for which they receive a fee.

Primary activities

- Artists
- Cartooning
- Choreography service
- Composing (including musical composition)
- Costume designing
- Creative arts service
- Journalistic service
- Musicians
- Playwriting or screenwriting
- Producing or directing original artistic or cultural work
- Sculpting
- Set designing service
- Speaking service (including radio and television announcing)

Subdivision 90 - Creative and Performing Arts Activities

Group Class Description

Creative Artists, Musicians, Writers and Performers continued

- Theatre lighting design service
- Writing (including poetry and comedy)

Exclusions/References

Units mainly engaged in

 producing live theatrical or musical presentations or performances based on existing artistic and cultural works are included in Class 9001 Performing Arts Operation; and

• operating casting agencies are included in Class 7211 Employment Placement and Recruitment Services.

9003 **Performing Arts Venue Operation**

This class consists of units mainly engaged in operating venues for the presentation and rehearsal of performing arts.

Primary activities

- Concert hall operation
- Entertainment centre operation
- Music bowl operation
- Opera house operation
- Performing arts venue operation n.e.c.
- Playhouse operation
- Theatre operation (except motion picture theatre)

Exclusions/References

- operating motion picture theatres are included in Class 5513 Motion Picture Exhibition;
- operating theatre restaurants mainly engaged in providing live theatrical productions with food and beverages are included in Class 9001 Performing Arts Operation; and
- providing arts or sports event promotional services (without facilities) are included in Class 7299 Other Administrative Services n.e.c.

Subdivision 91 - Sports and Recreation Activities

Group Class Description

911 SPORTS AND PHYSICAL RECREATION ACTIVITIES

9111 Health and Fitness Centres and Gymnasia Operation

This class consists of units mainly engaged in operating health clubs, fitness centres and gymnasia. Units in this class provide a range of fitness and exercise services.

Primary activities

- Fitness centre operation
- Gymnasia operation
- Health club operation

Exclusions/References

Units mainly engaged in providing sports and recreation education, coaching or instructional services are included in Class 8211 Sports and Physical Recreation Instruction.

9112 Sports and Physical Recreation Clubs and Sports Professionals

This class consists of units mainly engaged in operating individual sports or physical recreation clubs or teams which provide sporting or physical recreation opportunities to participants, or entertainment for spectators. This class also includes sports professionals.

Primary activities

- Basketball club operation
- Cricket club operation
- Dart club operation
- Football club operation
- Golf club operation
- Gun club operation
- Hockey club operation
- Hunting club operation
- Life-saving club operation
- Martial arts club operation
- Netball club operation
- Orienteering club operation
- Racing car club operation
- Soccer club operation
- Sports professional
- Swimming club operation
- Tennis club operation
- Triathlon club operation
- Yacht club operation

Exclusions/References

- operating indoor or outdoor sporting or physical recreation facilities are included in Class
 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation;
- operating horse and dog racing tracks are included in Class 9121 Horse and Dog Racing Administration and Track Operation;

Subdivision 91 - Sports and Recreation Activities

Group Class Description

Sports and Physical Recreation Clubs and Sports Professionals continued

- providing sports and recreation education, coaching or instructional services are included in Class 8211 Sports and Physical Recreation Instruction;
- operating clubs which mainly provide hospitality services are included in Class 4530 Clubs
- endorsing products and/or making public speeches and appearances are included in Class 9002 Creative Artists, Musicians, Writers and Performers.

9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation

This class consists of units mainly engaged in operating indoor or outdoor sports and physical recreation venues, grounds and facilities (except health and fitness centres and gymnasia).

Primary activities

- Athletics field or stadium operation
- Basketball court or stadium operation
- Billiard, snooker or pool hall operation
- Bowling alley, tenpin, operation
- Bowling green operation
- Boxing stadium operation
- Cricket ground operation
- Football field or stadium operation
- Golf course or practice range operation
- Ice or roller skating rink operation
- Motor racing track or speedway operation
- Netball court or stadium operation
- Sports ground, stadium or venue operation n.e.c.
- Squash court operation
- Swimming pool operation
- Tennis court operation

Exclusions/References

Units mainly engaged in

- operating health and fitness centres and gymnasia are included in Class 9111 Health and Fitness Centres and Gymnasia Operation
- operating horse and dog race tracks are included in Class 9121 Horse and Dog Racing Administration and Track Operation;
- operating individual sports or physical recreation clubs or teams which provide opportunities to participants or entertainment for spectators are included in Class 9112 Sports and Physical Recreation Club and Sports Professionals; and
- providing arts or sports event promotional services (without facilities) are included in Class 7299 Other Administrative Services n.e.c.

9114 Sports and Physical Recreation Administrative Service

This class consists of units mainly engaged in the administration and/or control of sports or physical recreation organisations. These units are responsible for the policies, rules and regulations governing the conduct of an individual sporting or physical recreation discipline.

Primary activities

National sporting association or league

DIVISION R - ARTS AND RECREATION SERVICES

Subdivision 91 - Sports and Recreation Activities

Group Class Description

Sports and Physical Recreation Administrative Service continued

- Regional/district sporting association or league
- Sports administration service
- State/territory sporting association or league

Exclusions/References

Units mainly engaged in

- operating indoor or outdoor sports and physical recreation venues, grounds and facilities are included in Class 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation; and
- operating sporting or physical recreation clubs are included in Class 9112 Sports and Physical Recreation Clubs and Sports Professionals.

912 HORSE AND DOG RACING ACTIVITIES

9121 Horse and Dog Racing Administration and Track Operation

This class consists of units mainly engaged in administering horse and dog racing activities, or operating venues for horse and dog racing.

Primary activities

- Dog race course or track operation
- Horse race course or track operation
- Racing authority or board

9129 Other Horse and Dog Racing Activities

This class consists of units mainly engaged in the operation of horse racing stables or dog racing kennels. This class also includes horse and dog racing training services.

Primary activities

- Race dog training operation
- Racehorse training operation
- Racing kennels operation
- Racing stables operation

913 AMUSEMENT AND OTHER RECREATION ACTIVITIES

9131 Amusement Parks and Centres Operation

This class consists of units mainly engaged in providing amusement and recreation services in the form of amusement parks, arcades or centres. This class includes units operating from fixed or permanent sites and also includes selected mobile amusement operators.

Primary activities

- Amusement arcade or centre operation
- Amusement machine or ride operation (including concession operators)
- Amusement park operation
- Go-kart venue operation
- Indoor climbing operation
- Merry-go-round operation
- Mini-golf centre operation
- Theme park operation
- Water park operation

DIVISION R - ARTS AND RECREATION SERVICES

Subdivision 91 - Sports and Recreation Activities

Group Class Description

Amusement Parks and Centres Operation continued

Exclusions/References

Units mainly engaged in

- operating golf course or practice range facilities are included in Class 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation; and
- operating theme parks with a heritage or historical theme and which consist of heritage objects and artefacts (including buildings) are included in Class 8910 Museum Operation.

9139 Amusement and Other Recreational Activities n.e.c.

This class consists of units mainly engaged in providing amusement and other recreational services not elsewhere classified. Included in this class are units that provide outdoor recreational services such as bungy jumping and white water rafting.

Primary activities

- Amusement activity n.e.c.
- Bungy jumping operation
- Bush walking operation
- Cave diving operation
- Outdoor adventure operation n.e.c.
- Recreational activity n.e.c.
- White water rafting operation

Exclusions/References

Units mainly engaged in using transport equipment to provide scenic and sightseeing services such as charter boat fishing operations and scenic railway operations, and which impose an impact on part of the transportation system, are included in Class 5010 Scenic and Sightseeing Transport.

DIVISION R - ARTS AND RECREATION SERVICES

Subdivision 92 - Gambling Activities

Group Class Description

920 GAMBLING ACTIVITIES

9201 Casino Operation

This class consists of units mainly engaged in operating facilities with a range of gambling services such as table wagering games and poker/gaming machines.

Primary activities

■ Casino operation

Exclusions/References

Units mainly engaged in

- operating hospitality clubs are included in Class 4530 Clubs (Hospitality); and
- providing betting on sporting events and totalisator services only are included in Class
 9209 Other Gambling Activities.

9202 Lottery Operation

This class consists of units mainly engaged in operating lotteries or selling lottery products. Also included are units operating lotto-style games and football pools.

Primary activities

- Art union operation
- Football pool operation
- Keno operation
- Lottery agency operation
- Lottery operation

9209 Other Gambling Activities

This class consists of units mainly engaged in operating other gambling services such as totalisator or betting services. Also included in this class are units offering gambling services through the internet.

Primary activities

- Betting shop operation
- Bookmaker operation
- Gambling activity n.e.c.
- Internet gambling operation
- TAB operation

Exclusions/References

Units mainly engaged in providing food or liquor and poker/gaming machine services only are included in the appropriate classes of Division H Accommodation and Food Services.

The Other Services Division includes a broad range of personal services; religious, civic, professional and other interest group services; selected repair and maintenance activities; and private households employing staff. Units in this division are mainly engaged in providing a range of personal care services, such as hair, beauty, diet and weight management services; providing death care services; promoting or administering religious events or activities; or promoting and defending the interests of their members.

Also included are units mainly engaged in repairing and/or maintaining equipment and machinery (except ships, boats, aircraft, or railway rolling stock) or other items (except buildings); as well as units of private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of households.

The Other Services Division excludes units mainly engaged in providing buildings or dwellings repair and maintenance services (included in the Construction or Administrative and Support Services Divisions as appropriate), and units mainly engaged in providing repair and maintenance services of books, ships, boats, aircraft or railway rolling stock (included in the Manufacturing Division).

Subdivision 94 - Repair and Maintenance

Group Class Description

941 AUTOMOTIVE REPAIR AND MAINTENANCE

9411 Automotive Electrical Services

This class consists of units mainly engaged in installing and repairing automotive electrical products in a range of automotive vehicles.

Primary activities

- Air conditioner repair (automotive)
- Auto-electrical garage operation
- Automotive electrical product installation and/or repair
- Car radio or CD-player installation and repair
- Electrical repair (automotive)

Exclusions/References

Units mainly engaged in providing general automotive repair and maintenance services such as the regular servicing of motor vehicles are included in Class 9419 Other Automotive Repair and Maintenance.

9412 Automotive Body, Paint and Interior Repair

This class consists of units mainly engaged in repairing, panel beating and/or spray painting smashed or damaged automotive vehicles. Also included are units mainly engaged in replacing, repairing and/or tinting automotive vehicle glass, units repairing the interior/exterior of automotive vehicle as well as units providing car wash or cleaning services.

Primary activities

- Automotive body repair
- Automotive interior repair
- Automotive reupholstery
- Automotive rustproofing and undercoating
- Automotive spray painting
- Automotive trimming
- Car detailing
- Car wash or cleaning operation
- Panel beating (motor body repairing)
- Smash repair
- Windscreen replacement and/or repair (including window tinting)

${\it Exclusions/References}$

Units mainly engaged in

- providing general automotive repair and maintenance services or undertaking automotive (mechanical) conversions (such as converting foreign cars from left to right hand drive) or restoration activities are included in Class 9419 Other Automotive Repair and Maintenance; and
- providing towing services for smashed or damaged automotive vehicles are included in Class 4610 Road Freight Transport.

9419 Other Automotive Repair and Maintenance

This class consists of units mainly engaged in providing a wide range of mechanical and repair and maintenance services for automotive vehicles. Included are units which specialise in the

Subdivision 94 - Repair and Maintenance

Group Class Description

Other Automotive Repair and Maintenance continued

repair and maintenance of particular automotive components such as brakes, clutches, mufflers, transmissions, gearboxes and other parts. Also included are units providing automotive engine repair and replacement services (except factory replacement), and motorcycle repair and maintenance services.

Primary activities

- Automotive conversion (including non-factory based engine reconditioning services and converting foreign cars from left to right-hand drive)
- Automotive repair garage operation
- Brake repair
- Clutch repair
- Cooling system and/or radiator repair (automotive)
- Engine repair or reconditioning (automotive, except factory reconditioning)
- Exhaust system or muffler repair (automotive)
- Gearbox repair (automotive)
- General automotive repair
- Motor cycle or scooter repair
- Muffler repair (automotive)
- Trailer repair (boat or box)
- Transmission repair (automotive)
- Truck repair (automotive)

Exclusions/References

Units mainly engaged in

- repairing automotive radios, CD-players and other audio equipment are included in Class 9411 Automotive Electrical Services;
- manufacturing automotive vehicles and trailers or customising those vehicles on an assembly-line basis (including ambulances and firetrucks) are included in the appropriate classes of Subdivisions 23 Transport Equipment Manufacturing and 24 Machinery and Equipment Manufacturing; and
- providing factory reconditioning services for motors (i.e. changeover motors) are included in Class 2319 Other Motor Vehicle Parts Manufacturing.

942 MACHINERY AND EQUIPMENT REPAIR AND MAINTENANCE

9421 **Domestic Appliance Repair and Maintenance**

This class consists of units mainly engaged in repairing and maintaining electrical, electronic and gas domestic appliances.

Primary activities

- Air conditioner repair and maintenance
- Appliance domestic repair
- Heater (domestic) repair
- Microwave oven, domestic, repair
- Radio and stereo repair and maintenance (except automotive)
- Refrigerator, domestic, repair
- Sewing machine (domestic) repair
- Stove and/or oven (domestic) repair

Subdivision 94 - Repair and Maintenance

Group Class Description

Domestic Appliance Repair and Maintenance continued

- Television repair and maintenance
- VCR and DVD repair and maintenance
- Washing machine and/or clothes dryer (domestic) repair

Exclusions/References

Units mainly engaged in

- repairing and maintaining electronic and precision equipment such as radars, sonars and telescopes are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance;
- installing central heating and air conditioning equipment are included in Class 3233 Air Conditioning and Heating Services; and
- installing and repairing automotive (car) radio or CD-players are included in Class 9411
 Automotive Electrical Services.

9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance

This class consists of units mainly engaged in repairing and maintaining electronic equipment (except domestic appliances) such as computers and communications equipment, and/or highly specialised precision instruments.

Primary activities

- Communication equipment, repair and maintenance
- Computer and computer peripheral equipment repair and maintenance
- Dental equipment repair and maintenance
- Diagnostic imaging equipment repair and maintenance
- Electrical measuring instrument repair and maintenance
- Facsimile (fax) machine repair and maintenance
- Laboratory instrument repair and maintenance
- Measuring equipment repair and maintenance
- Medical and surgical equipment repair and maintenance
- Meteorological instrument repair and maintenance
- Navigation instrument (including radar and sonar) repair and maintenance
- Office machine repair and maintenance
- Optical instrument (including microscopes and telescopes) repair and maintenance
- Photocopying machine repair and maintenance
- Photographic (including camera) equipment repair
- Precision equipment calibration
- Radar and sonar equipment repair and maintenance
- Scales, professional or scientific, repair and maintenance
- Surgical equipment repair and maintenance
- Surveying equipment repair and maintenance
- Telephone equipment repair and maintenance

Exclusions/References

Units mainly engaged in

Subdivision 94 - Repair and Maintenance

Group Class Description

Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance continued

- repairing and maintaining electrical, electronic and gas domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance; and
- monitoring security systems are included in Class 7712 Investigation and Security Services.

9429 Other Machinery and Equipment Repair and Maintenance

This class consists of units mainly engaged in the repair and maintenance of machinery and equipment not elsewhere classified. Also included in this class are units which either sharpen/install blades and saws or provide welding repair services.

Primary activities

- Agricultural or farm machinery and equipment repair and maintenance
- Blade sharpening
- Brushcutter repair and maintenance
- Construction machinery and equipment repair and maintenance
- Electric motor repair and maintenance, including armature rewinding (except factory based)
- Electrical generating and transmission equipment repair and maintenance
- Engine repair (except automotive)
- Food machinery and equipment (industrial) repair and maintenance
- Forestry machinery and equipment repair and maintenance
- Foundry machinery and equipment repair and maintenance
- Heavy machinery and equipment repair and maintenance
- Hydraulic equipment repair and maintenance
- Lawn mower repair and maintenance
- Machine tool repair and maintenance
- Material handling equipment repair and maintenance
- Mining machinery and equipment repair and maintenance
- Outboard motor repair
- Paper making and printing trade machinery repair and maintenance
- Pump and compressor repair
- Refrigeration equipment (industrial) repair and maintenance
- Shipping barrel and drum reconditioning and repairing
- Stove and/or oven (industrial) repair and maintenance
- Textile machinery repair and maintenance
- Washing machine and/or clothes dryer (industrial) repair and maintenance
- Welding repair service (including automotive)

Exclusions/References

Units mainly engaged in

- repairing and maintaining electronic and precision equipment are included in Class 9422 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance;
- repairing and servicing aircraft are included in Class 2394 Aircraft Manufacturing and Repair Services:
- repairing and servicing railway rolling stock are included in Class 2393 Railway Rolling Stock Manufacturing and Repair Services;

Subdivision 94 - Repair and Maintenance

Group Class Description

Other Machinery and Equipment Repair and Maintenance continued

- repairing and overhauling at shipyards ships of 50 tonnes and over displacement are included in Class 2391 Shipbuilding and Repair Services;
- repairing boats of under 50 tonnes displacement are included in Class 2392 Boatbuilding and Repair Services;
- factory rebuilding of electric motors are included in Class 2439 Other Electrical Equipment Manufacturing; and
- repairing and maintaining domestic appliances are included in Class 9421 Domestic Appliance Repair and Maintenance.

949 OTHER REPAIR AND MAINTENANCE

9491 Clothing and Footwear Repair

This class consists of units mainly engaged in repairing clothing and footwear.

Primary activities

- Clothing repair
- Footwear (including boot and shoe) repair

Exclusions/References

Units mainly engaged in

- dyeing textiles are included in Class 1334 Textile Finishing and Other Textile Product Manufacturing; and
- shining shoes are included in Class 9539 Other Personal Services n.e.c.

9499 Other Repair and Maintenance n.e.c.

This class consists of units mainly engaged in other repair and maintenance not elsewhere classified such as furniture, sporting equipment, musical instruments, jewellery, watches and clocks.

Primary activities

- Bicycle repair
- Furniture repair
- Jewellery repair
- Key duplicating
- Luggage repair
- Musical instrument tuning and repair
- Sports equipment repair
- Watch repair
- Wheelchair repair and maintenance

Subdivision 95 - Personal and Other Services

Group Class Description

951 PERSONAL CARE SERVICES

9511 Hairdressing and Beauty Services

This class consists of units mainly engaged in providing hairdressing services or in providing beauty services such as nail care services, facials or applying make-up.

Primary activities

- Barber shop operation
- Beauty service
- Electrolysis service
- Hair restoration service (except hair transplant service)
- Hairdressing service
- Make-up service
- Nail care service
- Skin care service
- Tanning (solarium) service

Exclusions/References

Units mainly engaged in providing medical skin care services such as cosmetic surgery and dermatology services, or in providing medical or surgical hair replacement or transplant services, are included in Class 8512 Specialist Medical Services.

9512 Diet and Weight Reduction Centre Operation

This class consists of units mainly engaged in operating diet and weight reducing centres.

Primary activities

- Slimming service (non-medical)
- Weight loss centre operation (non-medical)
- Weight loss service (non-medical)

Exclusions/References

Units mainly engaged in

- operating physical fitness facilities are included in Class 9111 Health and Fitness Centres and Gymnasia Operation;
- operating health resorts and spas that provide lodgings for visitors are included in Class 4400 Accommodation; and
- providing catering services are included in Class 4513 Catering Services.

FUNERAL, CREMATORIUM AND CEMETERY SERVICES

9520 Funeral, Crematorium and Cemetery Services

This class consists of units mainly engaged in preparing deceased for burial, internment or cremation in organising funerals. Also included are units operating cemeteries.

Primary activities

- Cemetery operation
- Columbarium operation
- Crematorium operation
- Embalming service
- Funeral directing

Subdivision 95 - Personal and Other Services

Group Class Description

Funeral, Crematorium and Cemetery Services continued

- Mausoleum operation
- Memorial garden (i.e. burial place) operation
- Mortician service
- Pet cemetery operation
- Undertaking service

953 OTHER PERSONAL SERVICES

9531 Laundry and Dry-Cleaning Services

This class consists of units mainly engaged in providing a range of laundry and/or dry-cleaning services. The services provided may be operated by customers (i.e. coin-operated or similar self-service facilities) or may be operated by the units themselves. Also included are units mainly engaged in baby napkin, linen and/or uniform hire.

Primary activities

- Automatic laundry operation (coin-operated)
- Baby napkin hire service
- Carpet, upholstery and rug cleaning
- Clothing, hat or garment (including leather), cleaning service
- Curtain and drapery cleaning service
- Dry-cleaning agency operation
- Dry-cleaning service
- Laundry agency operation
- Laundry and dry-cleaning service
- Laundry operation
- Linen hire service
- Self-service laundry operation
- Uniform hire service

Exclusions/References

Units mainly engaged in

- hiring suits or costumes are included in Class 6639 Other Goods and Equipment Rental and Hiring n.e.c.; and
- dyeing clothing are included in Class 1334 Textile Finishing and Other Textile Product Manufacturing.

9532 Photographic Film Processing

This class consists of units mainly engaged in developing film and/or making photographic slides, prints and enlargements.

Primary activities

- Digital photograph processing
- Film developing and printing (except motion picture)
- Photofinishing laboratory operation
- Photofinishing service
- Photographic film processing

Subdivision 95 - Personal and Other Services

Group Class Description

Photographic Film Processing continued

Exclusions/References

Units mainly engaged in processing motion picture film for the motion picture and television industries are included in Class 5514 Post-production Services and Other Motion Picture and Video Activities

9533 **Parking Services**

This class consists of units mainly engaged in providing parking space for motor vehicles, usually on an hourly, daily or monthly basis. Also included are units providing valet parking services.

Primary activities

- Automobile parking garage or lot operation
- Car park operation
- Parking service
- Parking station operation
- Valet parking service

9534 **Brothel Keeping and Prostitution Services**

This class consists of units mainly engaged in operating brothels and providing escort and prostitution services.

Primary activities

- Brothel operation
- Escort service (prostitution)
- Massage parlour operation
- Prostitution service

9539 Other Personal Services n.e.c.

This class consists of units mainly engaged in providing personal services not elsewhere classified.

Primary activities

- Astrology service
- Baby sitting service (except in child care centres or preschools)
- Cloak room service
- Fortune telling service
- Genealogy service
- Heraldry service
- Introductory agency operation
- Marriage celebrant service
- Personal fitness training service
- Pet boarding service
- Pet grooming service
- Psychic service
- Sauna bath operation
- Shoe shining
- Tattooing and piercing service

Subdivision 95 - Personal and Other Services

Group Class Description

Other Personal Services n.e.c. continued

- Turkish bath operation
- Wedding chapel operation (except church)

954 RELIGIOUS SERVICES

9540 Religious Services

This class consists of units mainly engaged in providing religious services and/or operating facilities such as churches, mosques, religious temples and monasteries. Also included are units which administer an organised religion or promote religious activities.

Primary activities

- Bible society operation
- Church operation
- Convent operation (except schools)
- Diocesan registry operation
- Missionary society operation
- Monastery operation (except schools)
- Mosque operation
- Religious organisation operation
- Religious shrine operation
- Religious temple operation
- Synagogue operation

Exclusions/References

Units mainly engaged in

- $\blacksquare \ \ operating \ wedding \ chapels \ are \ included \ in \ Class \ 9539 \ Other \ Personal \ Services \ n.e.c.;$
- operating schools, colleges or universities (including religious programs/curricula) are included in the appropriate classes of Division P Education and Training; and
- providing health and social assistance services are included in the appropriate classes of Division Q Health Care and Social Assistance.

CIVIC, PROFESSIONAL AND OTHER INTEREST GROUP SERVICES

9551 Business and Professional Association Services

This class consists of units mainly engaged in promoting the business interests of their members (except of organised labour associations and union members).

Primary activities

- Accountants' association operation
- Architects' association operation
- Bankers' association operation
- Builders' association operation
- Chamber of Commerce operation
- Chamber of Manufacturers operation
- Chemists' association operation
- Dentists' association operation
- Employers' association operation
- Engineers' association operation (except trade union)
- Farmers' association operation
- Lawyers' association operation

Subdivision 95 - Personal and Other Services

Group Class Description

Business and Professional Association Services continued

- Manufacturers' association operation
- Medical association operation
- Mining association operation
- Retail traders' association operation
- Surveyors' association operation
- Trade association operation (except trade union)

Exclusions/References

Units mainly engaged in promoting the professional interests of labour and union employees such as trade unions are included in Class 9552 Labour Association Services.

9552 **Labour Association Services**

This class consists of units mainly engaged in promoting the interests of organised labour and union employees. Also included are units of associations and councils promoting such interests.

Primary activities

- Employees' association operation
- Industrial union operation
- Trade union operation
- Union association operation

Exclusions/References

Units mainly engaged in promoting the business interests of their members (except religious services) are included in Class 9551 Business and Professional Association Services.

9559 Other Interest Group Services n.e.c.

This class consists of units mainly engaged in activities which promote the interests of their members (except religious, business and professional, and labour association services). Included in this class are units providing a range of community or sectional interests or in providing civic and social advocacy services not elsewhere classified.

Primary activities

- Accident prevention association operation
- Animal (including wildlife) welfare association or league operation
- Association operation (for promotion of community or sectional interests)
- Automobile association operation
- Civil liberty service
- Club operation (for the promotion of community or sectional interests)
- Community association operation
- Conservation (including wildlife) association operation
- Consumers' association operation
- Disease research (including cancer and heart disease) fundraising
- Human rights association operation
- Interest group service n.e.c.
- Parent-teachers' association operation

Subdivision 95 - Personal and Other Services

Group Class Description

Other Interest Group Services n.e.c. continued

- Pensioners' association operation
- Political party operation
- Social club operation
- Veterans' association operation
- Welfare fundraising
- Women's interest group association operation
- Youth club/association (including girl guides and scouts) operation

Exclusions/References

Units mainly engaged in

- promoting the business interests of a range professional associations are included in Class 9551 Business and Professional Association Services;
- promoting the professional interests of labour and union employees such as trade unions are included in Class 9552 Labour Association Services;
- organising and conducting fundraising campaigns on a contract or fee basis are included in the appropriate classes of Division N Administrative and Support Services;
- conducting medical research are included in Class 6910 Scientific Research Services; and
- providing legal services for social advocacy, environment, wildlife and other similar associations are included in Class 6931 Legal Services.

Subdivision 96 - Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use

Description Group Class

960

PRIVATE HOUSEHOLDS EMPLOYING STAFF AND UNDIFFERENTIATED GOODS- AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

9601 **Private Households Employing Staff**

This class consists of units mainly engaged in employing workers on or about household premises in activities primarily concerned with the operation of the household. These units may employ individuals such as cooks, maids, nannies, butlers and chauffeurs, as well as outside workers such as gardeners, caretakers and other maintenance workers.

Primary activities

- Household, private, employing
- Private household employing domestic personnel
- Private household employing staff

Exclusions/References

Units mainly engaged in

- cleaning building interiors, cleaning transportation equipment interiors and/or windows, and cleaning carpets, upholstery and rugs are included in Class 7311 Building and Other Industrial Cleaning Services; and
- providing gardening services only (without also providing landscaping services) are included in Class 7313 Gardening Services.

9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use

This class consists of units mainly engaged in a range of subsistence goods-producing activities relating to households' production of goods for their own subsistence. These activities include hunting and gathering, farming and the production of shelter, clothing and other goods by the household for its own subsistence.

Primary activities

Household undifferentiated goods-producing activities (for own use)

Exclusions/References

Units mainly engaged in

- providing a variety of services for subsistence purposes are included in Class 9603 Undifferentiated Service-Producing Activities of Private Households for Own Use;
- producing marketed goods are classified to the appropriate goods-producing industry; and
- undertaking specific goods-producing subsistence activities are classified to the appropriate goods-producing industry.

Undifferentiated Service-Producing Activities of Private Households for Own Use 9603

This class consists of units mainly engaged in a range of subsistence services-producing activities relating to households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence.

Primary activities

Household undifferentiated service-producing activities (for own use)

Exclusions/References

Units mainly engaged in producing multiple goods for subsistence purposes are included in Class 9602 Undifferentiated Goods-Producing Activities of Private Households for Own Use.

CHAPTER 9

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8601	Accommodation for the aged operation	2461	Agricultural implement manufacturing (except
7293	Account collection service		garden tools)
9551	Accountants' association operation	3411	Agricultural implement wholesaling
6932	Accounting service	6712	Agricultural land renting or leasing
1812	Acetaldehyde manufacturing	2031	Agricultural lime manufacturing
1811	Acetylene gas manufacturing	2461	Agricultural machinery or equipment
3323	Acid wholesaling		manufacturing n.e.c.
1812	Acid, acetic, manufacturing	6631	Agricultural machinery rental (without
1813	Acid, inorganic, manufacturing n.e.c.		operator)
1812	Acid, organic, manufacturing	3411	Agricultural machinery wholesaling
2090	Acoustic tile, panel or board manufacturing	6962	Agricultural management consulting service
	(glass or mineral wool)	9429	Agricultural or farm machinery and
2032	Acoustic tile, plaster, manufacturing		equipment repair and maintenance
8212	Acting and drama school operation	2461	Agricultural planting equipment
1812	Activated carbon/charcoal manufacturing		manufacturing
6420	Actuarial service	6910	Agricultural research service
8539	Acupuncture service	0529	Agricultural support service n.e.c.
5414	Address list publishing (except internet)	1413	Air-drying timber
1915	Adhesive manufacturing	2451	Air compressor manufacturing
1529	Adhesive paper label manufacturing	2449	Air conditioner compressor, domestic,
3323	Adhesive wholesaling	- /	manufacturing
7510	Administration, except justice and defence	9421	Air conditioner repair and maintenance
	(central government)	9411	Air conditioner repair (automotive)
7299	Administrative service n.e.c.	4221	Air conditioner retailing
8790	Adoption service	2313	Air conditioner, automotive, manufacturing
8790	Adult day care centre operation	2449	Air conditioner, domestic, manufacturing
6940	Advertising agency service	2452	Air conditioning compressor or parts,
6940	Advertising material preparation service	2222	commercial or industrial, manufacturing
6940	Advertising placement service	3233	Air conditioning duct work installation
6940	Advertising service (except the sale of advertising	3233	Air conditioning equipment installation (except
	space in own publication or broadcast)	0/50	motor vehicle air conditioning equipment)
6940	Advertising space selling (on a commission or	2452	Air conditioning equipment, commercial or
	fee basis)	0/0/	industrial, manufacturing (except motor vehicles)
6931	Advocate service	3494	Air conditioning equipment, electric, wholesaling
3609	Aerated water wholesaling	3499	Air conditioning equipment, non-electric,
6940	Aerial advertising service	5202	wholesaling
8591	Aerial ambulance service	5292	Air freight forwarding service
5010	Aerial cable car operation	4900	Air freight transport service
0529	Aerial crop spraying or dusting	4900	Air passenger transport service
0529	Aerial mustering	5220	Air traffic control service
0529	Aerial pest control or baiting	5220	Air transport navigation service
0529	Aerial seeding service	5010	Airboat operation
6922	Aerial surveying service	4900	Aircraft charter, lease or rental, with crew, for freight
0529	Aerial topdressing	220/	and/or passengers
8211	Aerobics instruction	2394 2394	Aircraft engine building or repairing
3101	Aerodrome runway construction	5220	Aircraft support service n.e.c
3491	Aeronautical equipment wholesaling	5220 1914	Aircraft support service n.e.c. Aircraft tyre manufacturing
6910	Aeronautical research service	2394	Aircraft tyre manufacturing Airframe building and repair
6619	Aeroplane rental (without pilot)	4513	Airlaine building and repair Airline food catering service
1852	After-shave lotion manufacturing	5220	Airmer food catering service Airport baggage handling service
8790	Aged care assistance service	<i>J</i> 440	All port baggage Handling Scivice

4622 Airport bus service 1192 Animal food, canned, manufacturing 6970 7713 Airport fire service Animal hospital operation 5220 1111 Animal meat packing and freezing Airport operation 5220 Airport terminal operation 1111 Animal oil or fat, unrefined, manufacturing 0990 1150 Alabaster mining Animal oil, refined, manufacturing 7712 6970 Alarm monitoring service Animal pathology service 3494 Alarm system, electric or electronic, wholesaling 6970 Animal quarantine station operation 4123 Alcoholic beverage retailing (for consumption off 1832 Animal spray manufacturing the premises only) 9559 Animal (including wildlife) welfare association or 3606 Alcoholic beverage wholesaling league operation 8790 2293 Alcoholics anonymous operation Anodising 3323 1841 Anthelmintic manufacturing Alcohol, industrial, wholesaling 1841 1813 Alkaline salt manufacturing n.e.c. Antibacterial manufacturing 6322 All risks insurance provision 1841 Antibiotic manufacturing 3912 All terrain vehicle retailing 1841 Antibody manufacturing 8512 Allergy specialist service 1899 Antifreeze manufacturing 0804 Alluvial gold mining 1841 Antigen manufacturing 0139 Almond growing 0809 Antimony ore mining 0199 Alpaca farming 2139 Antimony, refined, manufacturing 0522 Alpaca shearing 4211 Antique reproduction furniture retailing 4273 2313 Alternator manufacturing Antique retailing 0990 Alum mining 1841 Antitoxin manufacturing 2131 Alumina manufacturing 3019 Apartment construction 2132 Aluminium casting 6711 Apartment (except holiday apartment) renting or 2142 Aluminium foil, household, manufacturing leasing 2223 Aluminium framed door, glazed, manufacturing 0193 Apiculture 2132 Aluminium from scrap recovery 7320 Apparel and textile folding and packaging service 1813 Aluminium hydroxide manufacturing 0134 Apple growing Aluminium or aluminium alloy wholesaling 9421 Appliance domestic repair 0802 Aluminium ore mining 4221 Appliance, electric, retailing 2142 Aluminium rolling, drawing or extruding 5921 Application hosting 5921 2223 Aluminium roofing manufacturing Application service provision 2132 Aluminium smelting (from alumina) 8101 Apprenticeship training program operation 0990 6330 Approved deposit fund (superannuation) operation Alunite mining 2312 Ambulance converting 0135 Apricot growing 0529 8591 Aquaculture support service Ambulance service 8921 1811 Ammonia gas manufacturing Aquarium operation Arbitration court operation 1813 Ammonium hydroxide manufacturing 7540 1892 Ammonium nitrate, explosive, manufacturing 8921 Arboretum operation 2592 1831 Ammonium phosphate manufacturing Archery equipment manufacturing Ammonium sulphate manufacturing 9551 1831 Architects' association operation 2299 Ammunition manufacturing 2223 Architectural aluminium product manufacturing 4241 Ammunition retailing 2229 Architectural metal product manufacturing (except 3734 Ammunition wholesaling aluminium) 6921 2429 Amplifier, audio-frequency, manufacturing Architectural service 6010 1841 Ampoule manufacturing Archive operation 9139 8023 Area school operation (combined primary/secondary Amusement activity n.e.c. 9131 Amusement arcade or centre operation school) 2469 1811 Argon gas manufacturing Amusement machine manufacturing 7600 9131 Amusement machine or ride operation Armed forces unit operation (except manufacturing (including concession operators) or educational) 6639 7712 Amusement machine, coin operated, rental Armoured car service and hiring 8539 Aromatherapy service 9131 Amusement park operation 1709 Aromatic hydrocarbon manufacturing 8512 Anaesthetist service 7220 Arranging and assembling tours 1841 6419 Arranging home loans for others (on a commission or Analgesic manufacturing 1133 Anhydrous milk fat (butter oil) manufacturing fee basis) 1831 Animal and vegetable fertiliser manufacturing 0159 Arrowroot growing 1161 1333 Animal blanket/cover manufacturing Arrowroot manufacturing 6970 Animal clinic operation 1811 Arsine gas manufacturing 1832 Animal dip manufacturing 8910 Art gallery operation (except retail) Animal feed, prepared, manufacturing 4279 Art gallery operation (retail) 8910 (except uncanned meat or bone meal or Art museum operation (except retail) protein-enriched skim milk powder) 5419 Art print publishing (except internet)

9202	Art union operation	8921	Aviary operation
6639	Art work rental	1701	Aviation fuel (Avgas) manufacturing
2412	Artificial eye manufacturing	2394	Avionics equipment repairing n.e.c.
0529	Artificial insemination service	0139	Avocado growing
2412	Artificial joint manufacturing	2299	Awning or blind, metal, manufacturing (including
2412	Artificial limb manufacturing		aluminium)
9002	Artists	4211	Awning retailing
4272	Artists' supplies retailing	3339	Awning wholesaling (except textile)
3739	Artists' supplies wholesaling	3239	Awning, blind or shutter installation
6962	Artist, entertainer or other public figures	1919	Awning, fibreglass, manufacturing
	management service	1333	Awning, textile, manufacturing
2922	Asbestos removal service	3711	Awning, textile, wholesaling
0123	Asparagus growing (outdoors)		_
1709	Asphalt and bituminous material manufacturing		В
2101	(except hot-mix bituminous paving)	1140	Baby food, canned or bottled, manufacturing (except
3101	Association operation (for promotion of		milk based)
9559	Association operation (for promotion of community or sectional interests)	9531	Baby napkin hire service
9539	Astrology service	9539	Baby sitting service (except in child care centres or
9113	Athletics field or stadium operation	2200	preschools)
5413	Atlas publishing (except internet)	2399	Baby stroller manufacturing
3800	Auction service (except real estate)	2462	Back hoe manufacturing
3800	Auctioning livestock	1113 3602	Bacon manufacturing
5921	Audio and visual media streaming service	2591	Bacon wholesaling Badge manufacturing n.e.c.
4242	Audio cassette retailing	1912	Badge, plastic, manufacturing
5522	Audio service (including for meetings and	1334	Badge, woven, manufacturing
	conferences)	1333	Bag or sack, textile or canvas, manufacturing
1620	Audio tape, pre-recorded, reproduction	1000	(for packaging)
8539	Audiology service	3711	Bag or sack, textile, wholesaling
6932	Auditing service	1171	Bagel manufacturing (factory based)
5521	Authorising use of copyrighted musical composition	1320	Bag, leather or leather substitute, manufacturing
9411	Auto-electrical garage operation	1911	Bag, plastic, manufacturing
2034	Autoclaved aerated concrete product manufacturing	1911	Bag, sack or packet (plastic film or sheeting),
5921	Automated data processing service		manufacturing
9531	Automatic laundry operation (coin-operated)	1140	Baked bean manufacturing
9559	Automobile association operation	2469	Bakery machinery manufacturing
9533 3921	Automobile parking garage or lot operation Automotive air conditioning retailing	1162	Baking mix, prepared, manufacturing
3504	Automotive air conditioning retaining Automotive air conditioning wholesaling	1161	Baking powder manufacturing
3921	Automotive battery retailing	2229	Balcony, metal, manufacturing (except aluminium)
3504	Automotive battery wholesaling	2599	Ball point pen manufacturing
9412	Automotive body repair	2229 2519	Balustrade, metal, manufacturing (except aluminium)
4000	Automotive CNG retailing	0159	Bamboo furniture manufacturing Bamboo growing
9419	Automotive conversion (including non-factory based	0139	Banana growing
	engine reconditioning services and converting	2110	Band, steel, manufacturing
	foreign cars from left to right-hand drive)	9551	Bankers' association operation
1701	Automotive diesel manufacturing	7540	Bankruptcy court operation
2313	Automotive electrical component manufacturing	4520	Bar operation
	(except batteries)	4221	Barbecue retailing
2313	Automotive electrical component, factory	2441	Barbecue, solid fuel or gas, manufacturing
	reconditioning	2291	Barbed wire manufacturing
9411	Automotive electrical product installation	9511	Barber shop operation
2010	and/or repair	0990	Barite mining
2010	Automotive glass manufacturing	0149	Barley growing
9412 2319	Automotive interior repair Automotive parts manufacturing n.e.c.	1161	Barley malt manufacturing
1701	Automotive parts manufacturing n.e.c. Automotive petroleum refining	1161	Barley meal or flour manufacturing
9419	Automotive repair garage operation	1852	Barrier cream manufacturing
9412	Automotive repair garage operation Automotive reupholstery	6931	Barrister service
9412	Automotive reaphostery Automotive rustproofing and undercoating	2142	Bar, aluminium, manufacturing
9412	Automotive spray painting	2110 2149	Bar, iron or steel, manufacturing Bar, non-ferrous metal, (except aluminium)
9412	Automotive trimming	4149	manufacturing
2313	Automotive wire manufacturing	1829	Basic polymer manufacturing n.e.c.
6419	Auxiliary finance service n.e.c.	9112	Baskethall club operation

CHAPTER 9 · ALPHABETIC INDEX OF PRIMARY ACTIVITIES 9113 Basketball court or stadium operation 2619 Biomass electricity generation n.e.c. 1920 Bath mat, natural rubber, manufacturing 1841 Biotechnological manufacture of pharmaceutical and 3332 Bath wholesaling medicinal products 6910 2029 Bathroom fixture, vitreous china, manufacturing Biotechnology research service Bathroom or toilet fitting wholesaling 0199 Bird breeding (except poultry or game birds) 3332 2299 Bathroom or toilet fittings, metal, manufacturing 1192 Bird feed manufacturing 7311 Bathroom/toilet cleaning 8922 Bird reserve operation 1912 Bathtub, plastic, manufacturing 0420 Bird trapping 2439 Battery manufacturing (including motor vehicles) 1173 Biscuit dough manufacturing (factory based) 3494 Battery, dry cell, wholesaling 1173 Biscuit manufacturing (except pet food biscuits; 0802 Bauxite mining factory based) 2131 4129 Biscuit retailing (not manufactured on the same Bauxite refining 0414 Beach seining, fishing premises) 2010 Bead, glass, manufacturing 3609 Biscuit wholesaling 0123 Bean growing (outdoors; except dry field beans or 0809 Bismuth ore mining sovbeans) 2139 Bismuth smelting or refining 1140 Bean/legume, dried or canned, manufacturing 3321 Bitumen wholesaling 2499 Bearing manufacturing 1709 Bituminous adhesive or mastic manufacturing 3322 Bearing metal wholesaling 0600 Black coal mining 3499 Bearing wholesaling 0133 Blackberry growing 9511 Beauty service 0133 Blackcurrant growing 2513 Bed base, upholstered, manufacturing 9429 Blade sharpening 1333 Bed linen manufacturing 3499 Blank cassette wholesaling 3492 0111 Bedding plant growing (under cover) Blank compact disc (CD) wholesaling Bedroom suite, wooden, manufacturing 2429 Blank computer disc manufacturing 2511 0144Beef cattle and sheep farming 3492 Blank computer disc wholesaling 0142 Beef cattle farming 3492 Blank digital versatile disc (DVD) wholesaling 0145 Beef cattle farming and grain growing 2429 Blank video cassette manufacturing 0143 Beef cattle feedlot operation 4214 Blanket retailing 0193 Beekeeping 3711 Blanket wholesaling 1212 Beer manufacturing (except non-alcoholic beer) 2449 Blanket, electric, manufacturing 1899 Beeswax manufacturing 2110 Blank, steel, manufacturing 1892 8710 Before and/or after school care service Blasting powder manufacturing 1351 1320 Belt manufacturing (for clothing) Bleaching and currying fur 0919 3323 Bentonite quarrying Bleaching compound wholesaling 1709 1709 Blending of tar, asphalt and/or bitumen material Benzene manufacturing Blending petroleum fuel with ethanol 0133 1701 Berryfruit growing 0809 Beryllium ore mining 4211 Blind retailing 3731 9209 Betting shop operation Blind wholesaling (except textile) 2452 Beverage dispensing equipment (cooling) 1333 Blind, textile, manufacturing (including plastic manufacturing coated) 1214 Beverage n.e.c., alcoholic, manufacturing 3711 Blind, textile, wholesaling 9540 Bible society operation 2133 Blister copper manufacturing 2399 Bicycle manufacturing 2034 Block, concrete, manufacturing 2010 3734 Bicycle parts wholesaling Block, glass, manufacturing Bicycle rental 8599 6639 Blood bank operation 9499 Bicycle repair 1841 Blood serum manufacturing

6620 42.41 Bicycle retailing Bloodstock leasing Bicycle safety helmet manufacturing 1913 2299 Blow torch manufacturing 3734 Bicycle wholesaling 0919 Blue metal stone quarrying 0133 7293 Bill collection service Blueberry growing 6229 Bill of exchange discounting or financing 8023 Boarding school operation (combined (except by banks) primary/secondary school) 9113 Billiard, snooker or pool hall operation 8021 Boarding school operation (primary school; 2592 Billiard, snooker or pool table and equipment except combined primary/secondary) 8022 Boarding school operation (secondary manufacturing 7291 Billing and record-keeping service school education; except combined 2911 Bin hiring and waste collection service primary/secondary school) 4820 Boat charter, lease or rental, with crew for passenger 1334 Binding, textile, manufacturing 2411 Binocular manufacturing transport 4279 Binocular retailing 6923 Boat designing service 3499 Binocular wholesaling 6619 Boat hiring (without crew) 2392 2239 Bin, metal, manufacturing Boat repairing 6910 Biological research service 4245 Boat retailing (including used)

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2312	Boat trailer manufacturing	0919	Brick shale quarrying
4245	Boat trailer retailing	3339	Brick wholesaling
3499	Boat wholesaling	3222	Bricklaying
2392	Boatbuilding	2021	Brick, clay, manufacturing (excluding refractory
7712	Body guard service	2021	bricks)
2231	Boiler, metal, manufacturing	2034	Brick, concrete, manufacturing
5309	Bond store operation	2021	Brick, face or texture, manufacturing
1831	Bonedust manufacturing	2029	Brick, fireclay, manufacturing
1831	Bonemeal fertiliser manufacturing	2029	Brick, refractory, manufacturing
5413	Book publishing (except internet)	2090	Brick, silica lime, manufacturing
1612	Book repair service	3101	Bridge construction (including construction from
4244	Book retailing		prefabricated components)
3735	Book wholesaling	4259	Briefcase retailing
1612	Bookbinding service	4279	Briquette retailing
7220	Booking service (accommodation)	3322	Briquette wholesaling
7220	Booking service (travel)	6720	Broking service (real estate)
6932	Bookkeeping service	2139	Bronze manufacturing
9209	Bookmaker operation	2599	Broom manufacturing
1352	Boot manufacturing	9534	Brothel operation
4252	Boot retailing	0600	Brown coal mining
2293	Boron nitride coating of machine tool parts	1181	Brown sugar manufacturing
8921	Botanical garden operation	2599	Brush manufacturing
2240	Bottle closure, metal, manufacturing	9429	Brushcutter repair and maintenance
2299	Bottle or can opener manufacturing (except	4213	Brushware retailing
	power operated)	3733	Brushware wholesaling
4279	Bottled liquefied petroleum gas (LPG) retailing	2439	Brush, carbon, manufacturing
3609	Bottled water wholesaling	1911	Bubble packaging manufacturing
2010	Bottle, glass, manufacturing	1912	Bucket, plastic, manufacturing
1912	Bottle, plastic, manufacturing	0420	Buffalo hunting
7320	Bottling drinking liquid	0142	Buffalo, domesticated, grazing
2469	Bottling machine, food or drink, manufacturing	9551	Builders' association operation
7320	Bottling or rebottling wine or spirits	3339	Builders' hardware dealing (wholesaling) n.e.c.
7320	Bottling other liquid	2034	Building board, cement based, manufacturing
0414	Bottom gill netting, fishing	2090	Building board, imitation brick or stone,
0413	Bottom long line fishing	6000	manufacturing
9113	Bowling alley, tenpin, operation	6923	Building consulting service
9113	Bowling green operation	7311	Building exterior cleaning (except sand blasting or
2034	Box culvert, concrete, manufacturing	(022	steam cleaning)
3913	Box trailer retailing	6923	Building inspection service
3503	Box trailer wholesaling	7311	Building interior cleaning
9113	Boxing stadium operation	3339	Building material dealing (wholesaling) n.e.c.
0133	Boysenberry growing	3339	Building paper and paper board wholesaling
2291	Braided ferrous wire, cable or strip,	6222	Building society operation
1709	manufacturing Brake fluid manufacturing	0919 1413	Building stone quarrying Building timber manufacturing
9419	Brake repair	2222	Building, prefabricated metal,
6640	Brand-name leasing	2222	manufacturing
1213	Brandy manufacturing	1491	Building, prefabricated wood,
2293	Brass finishing or plating	1471	manufacturing
0139	Brazil nut growing	2432	Bulb or tube, electric light, manufacturing
1171	Bread bakery operation (factory based)	3494	Bulb or tube, electric light, wholesaling
1171	Bread dough, frozen, manufacturing (factory	0112	Bulb propagating (outdoors)
11/1	based)	0111	Bulb propagating (under cover)
1162	Bread mix, dry, manufacturing	4232	Bulb, flower, retailing
4129	Bread retailing (not manufactured on the same	5309	Bulk petroleum storage service
11-	premises)	9139	Bungy jumping operation
1171	Bread roll manufacturing (factory based)	7712	Burglary protection service
4129	Bread vendor (not manufactured on the same	2031	Burnt lime manufacturing
- /	premises)	2311	Bus manufacturing
1171	Breadcrumb manufacturing (factory based)	2222	Bus shelter, prefabricated metal, manufacturing
1171	Bread, leavened or unleavened, manufacturing	1491	Bus shelter, prefabricated wood, manufacturing
	(factory based)	4621	Bus transport service, outside metropolitan area
3109	Breakwater construction	2312	Bus vehicle body assembly on supplied motor
3291	Brick paying	=	and chassis

6619 Bus (except minibus) rental (without driver) 1333 Canvas goods manufacturing n.e.c. Bush walking operation 9139 3711 Canvas goods wholesaling n.e.c. 7291 Business administrative service 2239 Can, metal, manufacturing 8101 Business college and school operation 3739 Can, metal, wholesaling 5414 Business directory publishing (except internet) 0122 Capsicum growing (under cover) 6962 2491 Business management service Capstan manufacturing (except for lathes) 3502 Bus, wholesaling 2319 Car accessory manufacturing 1811 Butane gas manufacturing 9412 Car detailing 4121 Butcher's shop operation (retail) 2313 Car horn, electric, manufacturing 9533 1133 Butter manufacturing Car park operation 9411 Car radio or CD-player installation and repair 3603 Butter wholesaling 1133 Buttermilk manufacturing 3921 Car radio or CD-player retailing 2299 3504 Car radio or CD-player wholesaling Button, metal, manufacturing 6611 Car rental (without driver) 9412 Car wash or cleaning operation 2312 Caravan manufacturing 2512 Cabinet, metal, manufacturing 4400 Caravan park operation (visitor) 2512 Cabinet, radio, radiogram or television, Caravan park, residential (other than holiday), 6711 manufacturing (metal framed) operation 5622 Cable broadcasting network operation 6619 Caravan rental 5622 Cable broadcasting station operation 3913 Caravan retailing 2393 Cable car manufacturing 3503 Caravan wholesaling 3109 Cable laying 1812 Carbon black manufacturing Cable manufacturing (from natural or synthetic 1332 1811 Carbon dioxide manufacturing 1829 Carbon fibre manufacturing (including kevlar 3494 Cable or wire, electric, wholesaling material manufacturing) Cable television equipment manufacturing 1916 Carbon ink manufacturing Cadastral surveying service 1811 Carbon monoxide manufacturing 2293 Cadmium plating 2090 Carbon product manufacturing (except 4511 Cafe operation brushes, electrodes or bearings) Cake icing or decorating (factory based) 1172 1709 Carbon tetrachloride manufacturing 1162 Cake mix manufacturing 1211 Carbonated water or cordial manufacturing Cake or pastry-based pudding and dessert 1214 Carbonated wine manufacturing manufacturing (factory based) 2469 Carnival or fairground equipment, mechanical, 1172 Cake or pastry-based slice manufacturing manufacturing (factory based) 4231 Carpenters' tool retailing Cake or pastry manufacturing (factory based) 1172 3242 Carpentry work on construction projects 1172 Cake or pastry, frozen, manufacturing (factory based) 1331 Carpet manufacturing 4129 Cake retailing (not manufactured on the same 3243 Carpet or carpet tile laying premises) 4212 Carpet retailing 2131 Calcined alumina manufacturing 1331 Carpet tile manufacturing Calcium chloride (lime) manufacturing 9531 Carpet, upholstery and rug cleaning Calcium sulphate manufacturing 2222 Carport, prefabricated metal, manufacturing 2421 Calculator manufacturing 1491 Carport, prefabricated wood, manufacturing 3494 Calculator wholesaling 0123 Carrot growing (outdoors) Calendar publishing (except internet) 5419 9002 Cartooning 0115 Calla lily growing (outdoor) 1915 Casein glue manufacturing 2411 Camera manufacturing 1133 Casein manufacturing 4221 Camera retailing 2421 Cash register manufacturing 3494 Camera wholesaling 3494 Cash register wholesaling 2312 Campervan manufacturing 0139 Cashew nut growing 6639 Camping equipment rental 9201 Casino operation 4241 Camping equipment retailing 3739 Cask wholesaling 4400 Camping ground operation 1620 Cassette tape, pre-recorded audio, reproduction 2139 Can de-tinning 1181 Caster sugar manufacturing 2469 Can making or sealing machinery manufacturing 7211 Casting agency operation (food or drink processing) 2121 Castings, iron, manufacturing 3109 Canal construction 2141 Castings, non-ferrous metal, manufacturing n.e.c. 1851 Candle manufacturing 2121 Castings, steel, manufacturing 2519 Cane furniture manufacturing 0199 Cat breeding 1181 Cane syrup manufacturing 4513 Catering service operation 3609 Canned food wholesaling 1192 Cattle lick manufacturing 2469 Canning machinery, food or drink, manufacturing 1916 Caulking compound manufacturing 2392 Canoe manufacturing 9139 Cave diving operation 4241 Canoe retailing

1620 CD-ROM software, pre-recorded, reproduction 2319 Child car restraint manufacturing 2223 Ceiling section, fabricated aluminium, manufacturing 8710 Child care service Childminding service 3493 Cellular telephone wholesaling 8710 1829 Cellulose acetate manufacturing 7540 Children's court operation Cellulose fibre or filament manufacturing n.e.c. 8609 1829 Children's home operation Cellulose nitrate manufacturing 8401 1892 Children's hospital 1821 Cellulosic resin manufacturing 8710 Children's nursery operation (except preschool 0919 Cement clay quarrying education) 7311 2469 Cement making machinery manufacturing Chimney cleaning 2031 Cement manufacturing (except adhesive or 4213 Chinaware retailing 3733 Chinaware wholesaling refractory) 3241 Cement rendering of buildings 1494 Chip board manufacturing 4231 Cement retailing 8534 Chiropractic service 3339 Cement wholesaling 1811 Chlorine gas manufacturing 1090 Cementing oil and gas well castings 1709 Chloroform manufacturing 2029 Cement, refractory, manufacturing 1182 Chocolate manufacturing 9002 9520 Cemetery operation Choreography service 6210 2293 Chromium plating Central banking 8023 Central school operation (combined 1813 Chromium sulphate manufacturing (for application in primary/secondary school) leather tanning) 0990 4231 Ceramic floor tile retailing Chrysoprase mining 2029 9540 Church operation Ceramic goods manufacturing 1162 Cereal food manufacturing n.e.c. 2240 Chute, sheet metal, manufacturing 3609 Cereal food wholesaling 1140 Chutney or relish manufacturing 0149 1214 Cereal grain growing Cider, alcoholic, manufacturing 3312 Cereal grain wholesaling 1211 Cider, non-alcoholic, manufacturing 1192 Cereal meal manufacturing (for fodder, except from 1220 Cigar manufacturing rice or rye) 1220 Cigarette manufacturing 1192 Chaff manufacturing 5513 Cinema operation 2291 Chain manufacturing (except forged, cast or 2429 Circuit board, printed (bare or loaded), sprocket chain) manufacturing 2121 9001 Chain, cast steel, manufacturing Circus operation 2210 Chain, forged steel, manufacturing 2034 Cistern, concrete, manufacturing 5010 Chair lift operation (except ski lift operation) 1812 Citric acid manufacturing 0136 2511 Chair manufacturing (except dental chairs fitted with Citrus fruit growing 0136 mechanical devices) Citrus orchard operation Chalk product manufacturing n.e.c. 2090 7600 Civil defence operation (military) 0919 Chalk quarrying 6923 Civil engineering consulting service Chamber of Commerce operation 9559 9551 Civil liberty service 9551 Chamber of Manufacturers operation 6420 Claim adjustment service 6420 Char manufacturing Claim assessment service 1812 Charcoal briquette manufacturing 2029 Clay paver manufacturing 3322 Charcoal wholesaling 0919 Clay quarrying 6240 Charitable/educational trust or foundation operation 2029 Clay, refractory, manufacturing 3323 (investment type; in predominantly financial Cleanser, abrasive, wholesaling 6419 assets, except trust management services on a Clearing house operation 7291 commission or fee basis) Clerical service 4621 8539 Charter bus service, outside metropolitan area Clinical psychology service 5010 9539 Cloak room service Charter fishing boat operation 1133 Cheese manufacturing 2419 Clock manufacturing 4279 3603 Cheese wholesaling Clock retailing 6925 Chemical analysis service n.e.c. 3732 Clock wholesaling 3323 Chemical colour wholesaling 3234 Closed circuit video surveillance system installation 6923 Chemical engineering consulting service 3339 Cloth hoist wholesaling 2469 Chemical processing machinery manufacturing 2441 Clothes drier, domestic, manufacturing 3323 2299 Chemical wholesaling n.e.c. Clothes hoist manufacturing 1413 Chemically preserving timber (except chemical 1912 Clothes peg, plastic, manufacturing preservation of logs sawn at the same unit) 1351 Clothing accessory manufacturing n.e.c. 9551 4251 Chemists' association operation Clothing accessory retailing 0135 1351 Clothing manufacturing n.e.c. Cherry growing Chestnut growing 0139 9491 Clothing repair 1182 Chewing gum manufacturing 4251 Clothing retailing Chewing tobacco manufacturing 3712 Clothing wholesaling 0171 Chicken farming (for meat) 1351 Clothing, fur, manufacturing

9531	Clothing, hat or garment (including leather), cleaning	4222	Compact disc burner retailing
12/0	service	2429	Compact disc player manufacturing
1340	Clothing, knitted, manufacturing	4221	Compact disc player retailing
1351	Clothing, leather, manufacturing	4242	Compact disc retailing
1351	Clothing, plastic or rubber, manufacturing	1620	Compact disc, pre-recorded, reproduction
9559	Club operation (for the promotion of community or	9002	Composing (including musical composition)
2210	sectional interests)	3499	Compressor, air or gas, wholesaling
2319	Clutch assembly manufacturing	9422	Computer and computer peripheral equipment
9419	Clutch repair	4270	repair and maintenance
2431	Co-axial cable manufacturing	4279	Computer consumables (toners, inks) retailing
6419	Co-operative housing society management service	5922	Computer data storage and retrieval service (except
(220	(on a commission or fee basis)	4222	library service)
6230	Co-operative housing society operation	4222	Computer equipment retailing
	(except co-operative housing society management	4222	Computer game console retailing
1700	services on a commission or fee basis)	6632	Computer game rental
1709	Coal good distribution through mains gratem	4242	Computer game retailing
2700	Coal leader expertion (water transport)	3492	Computer game wholesaling
5212	Coal loader operation (water transport)	5514	Computer graphic, animation and special effect
4279	Coal retailing	7000	post-production service
1709	Coal art distilling	7000 4222	Computer hardware consulting service
3322	Coal wholesaling		Computer hardware retailing
0149	Coarse grain growing	5921	Computer input preparation service
4810	Coastal sea freight transport service between	2421 2421	Computer manufacturing
7710	domestic ports		Computer monitor manufacturing
7719	Coastwatch service	2421	Computer peripheral manufacturing
1162	Coatings made from cereal food (except biscuit or	3492	Computer peripheral wholesaling n.e.c.
1102	breadcrumb) manufacturing	2421	Computer printer manufacturing
1182	Cocoa product manufacturing	7000	Computer programming service
0139	Coconut growing	7000	Computer software consulting service
1140	Coconut, desiccated, manufacturing	4222	Computer software retailing (except computer
1199	Coffee manufacturing	2 (02	games)
3609	Coffee wholesaling	3492	Computer software wholesaling
3739	Coffin wholesaling	1620	Computer tape or disk, pre-recorded, reproduction
4273	Coin dealing (retailing)	5921	Computer time leasing or renting
2591	Coin minting	5921	Computer time sharing service
4279	Coke retailing	3492	Computer wholesaling
3322	Cold drawn steel pine on tube manufacturing	9003	Concert hall operation Conciliation and Arbitration Commission operation
2122	Collection account approximation	7540	
7293	Collection agency operation Colleges of education operation	1899	Concrete additive or masonry surface treatment
8102		2222	manufacturing
1612	Colour separation service, printing	3222	Concrete block laying
1199 9520	Colouring, food, manufacturing Columbarium operation	3221 3221	Concrete footpath construction Concrete foundation construction
	•		
5412	Comic book publishing (except internet) Commercial art service	3221 2462	Concrete kerb and guttering construction
6924			Concrete mixer manufacturing
3020	Commercial building construction	3221	Concrete pumping
6229	Commercial finance company operation	2033	Concrete slurry manufacturing
6712	Commercial or industrial property renting or leasing	3221	Concrete work on construction projects
6712	Commercial property body corporation	2034	Concrete/styrofoam composite product
6712	Commercial property strata corporation	1122	manufacturing
3502	Commercial vehicle wholesaling n.e.c.	1133	Condensed milk manufacturing
4320	Commission-based milk vending	3609	Condiment wholesaling
4320	Commission buying service	1920	Condom, natural rubber, manufacturing
4320	Commission retailing of books	1182	Confectionery manufacturing
4320	Commission retailing of cosmetics	4129	Confectionery retailing
4320	Commission retailing of health foods	3609	Confectionery wholesaling
4320	Commission selling service	1132	Confections, frozen manufacturing
6411	Commodity futures broking or dealing (on a	8922	Conservation park operation
0.422	commission or transaction fee basis)	9559	Conservation (including wildlife) association
9422	Communication equipment, repair and maintenance	0524	operation
3493	Communication equipment, wholesaling	8531	Conservative dental service
9559	Community association operation	1491	Conservatory, prefabricated wood, manufacturing
8609	Community mental health hostel	6923	Construction consulting service
4720	Commuter rail passenger service		

9429	Construction machinery and equipment repair and	6961	Corporate head office management
3292	maintenance Construction machinery hiring with operator (except	7714 1521	Correctional centre operation Corrugated paperboard container manufacturing
3494	earthmoving equipment)	1521	Corrugated paperboard container manufacturing Corrugated paperboard manufacturing
3411	Construction machinery or equipment wholesaling	1852	Cosmetic deodorant manufacturing
6631	Construction machinery rental (without operator)	4271	Cosmetic retailing
0919	Construction material crushing or screening	3720	Cosmetic wholesaling
7551	Consulate operation (domestic government)	9002	Costume designing
7552	Consulate operation (foreign government)	6639	Costume hire
7293	Consumer credit reporting service	2591	Costume jewellery manufacturing
7720	Consumer protection service	3732	Costume jewellery wholesaling
9559	Consumers' association operation	0521	Cotton ginning
8532	Contact lens dispensing	0152	Cotton growing
2411	Contact lens manufacturing	1150	Cotton seed oil manufacturing
5299	Container terminal operation (road and rail)	1312	Cotton sewing thread manufacturing
5212	Container terminal operation (water transport)	1333	Cotton textile furnishing manufacturing
3739	Container wholesaling (except of paper or paper	2299	Coupling, metal, manufacturing
	board)	0411	Crab fishing or potting
2010	Container, glass, manufacturing	4279	Craft goods retailing
1499	Container, wooden, manufacturing	0133	Cranberry growing
1841	Contraceptive, medicinal, manufacturing (except	3292	Crane hiring with operator
7212	rubber contraceptives)	2491	Crane manufacturing
7212 7320	Contract labour service	3739 7320	Crate, wooden, wholesaling Crating service
2419	Contract packing or filling Control equipment, electrical, manufacturing	2462	Crawler tractor manufacturing
5309	Controlled atmosphere store operation	3603	Cream wholesaling
1831	Controlled release fertiliser preparation	1133	Cream, canned, manufacturing
1031	manufacturing	1133	Cream, pasteurised, manufacturing (except canned)
4110	Convenience store operation	9002	Creative arts service
9540	Convent operation (except schools)	7293	Credit bureau or agency operation
6931	Conveyancing service	6419	Credit card administration service
1920	Conveyor belt, natural rubber, manufacturing	6230	Credit card issuing operation
1919	Conveyor belt, plastic or composite, manufacturing	7293	Credit investigation service
2491	Conveyor or conveying system manufacturing	7293	Credit rating service
3609	Cooking oil or fat wholesaling	6223	Credit union operation
4213	Cooking utensil retailing (except electric)	9520	Crematorium operation
3733	Cooking utensil wholesaling (except electric appliances)	1821	Cresol formaldehyde manufacturing
4221	Cooking utensil, electric, retailing	9112	Cricket club operation
5309	Cool room storage service	8211	Cricket coaching
1913	Cooler and ice chest, polymeric foam, manufacturing	9113	Cricket ground operation
9419	Cooling system and/or radiator repair (automotive)	2592	Cricket set manufacturing
2452	Coolroom refrigeration plant manufacturing	8609	Crisis care accommodation operation
3233	Coolroom refrigerator installation	1191	Crisp manufacturing
3322	Copper or copper alloy wholesaling	1340	Crocheted fabric manufacturing
0803 0803	Copper ore leaching Copper ore mining	2029 4213	Crockery manufacturing Crockery retailing
2293	Copper plating	3733	Crockery wholesaling
2133	Copper smelting, refining	0199	Crocodile farming
2240	Coppersmithing (except boiler making)	0420	Crocodile hunting
2133	Copper, silver, lead or zinc from scrap or waste	0529	Crop harvesting
-133	material recovering	1113	Croquette manufacturing n.e.c.
1332	Cord manufacturing (except wire rope or tyre cord)	2240	Crown seal, metal, manufacturing
1332	Cordage manufacturing	2029	Crucible, refractory, manufacturing
3711	Cordage wholesaling	3321	Crude oil wholesaling
1211	Cordial manufacturing	3321	Crude petroleum wholesaling
3609	Cordial, aerated or carbonated, wholesaling	1172	Crumpet manufacturing (factory based)
1494	Corestock manufacturing	1192	Crushed grain manufacturing (including mixed; for
1493	Core, plywood or veneer, manufacturing		fodder)
1191	Corn chip manufacturing	2462	Crushing machinery manufacturing n.e.c.
1113	Corned meat manufacturing (including canned)	2469	Crushing machinery manufacturing (food processing)
1161	Cornflour manufacturing	0203	Crustacean or mollusc breeding or farming (pond or
2032	Cornice, plaster, manufacturing		tank)
2240	Cornice, sheet metal, manufacturing	3604	Crustacean wholesaling (including processed, except
1161	Cornmeal manufacturing		canned)

1120 Crustacean, processed, manufacturing (including 9422 Dental equipment repair and maintenance cooked and/or frozen) n.e.c. 8531 Dental hospital (out-patient) 2010 Crystal glass manufacturing 8539 Dental hygiene service 1182 Crystallised or glace fruit manufacturing 2412 Dental instrument or equipment manufacturing 0122 3491 Cucumber growing (under cover) Dental instrument or equipment wholesaling 6321 0420 Culling of wild animals Dental insurance provision 0121 Cultivated mushroom growing 2412 Dental plaster or cement manufacturing 1912 Cultured marble surfacing product manufacturing 8531 Dental practice service 1913 Cup, polymeric foam, manufacturing 8531 Dental practitioner service 8220 8531 Curriculum development, educational Dental surgery service 9551 1320 Currying hides Dentists' association operation 9531 Curtain and drapery cleaning service 1851 Denture cleaner manufacturing 3239 Curtain installation 2412 Denture manufacturing 1333 Curtain manufacturing 1150 Deodorised vegetable oil manufacturing 4214 Curtain retailing 4260 Department store operation 2223 Curtain wall, aluminium, manufacturing 1852 Depilatory manufacturing 2229 6229 Depository financial intermediation n.e.c. Curtain wall, metal, manufacturing (except 8512 Dermatology service aluminium) 1333 Cushion manufacturing (except rubber) 2491 Derrick manufacturing 0139 Custard apple growing 2811 Desalination plant operation 1162 Custard powder manufacturing 7292 Desktop publishing (document preparation service) 2591 Custom-made jewellery manufacturing 1199 Dessert mix, liquid, manufacturing 5291 Custom agency service 1162 Dessert, dried prepared, manufacturing 5291 7712 Custom clearance service Detective agency service Custom knitting of pullovers or cardigans 7714 1340 Detention centre operation 5102 Customised express pick-up and delivery service 1851 Detergent manufacturing 4274 Cut flower retailing 3323 Detergent, industrial, wholesaling 2299 Cutlery manufacturing (except of solid silver or gold) 1892 Detonator manufacturing (cap or fuse) 4213 Cutlery retailing 1811 Deuterium gas manufacturing 3733 Cutlery wholesaling 5514 Developing and printing motion picture film 6221 Development bank operation D 1161 Dextrin manufacturing 1161 Dextrose manufacturing (except prepared) 0142 Dairy cattle agistment service 9422 Diagnostic imaging equipment repair and 0160 Dairy cattle farming maintenance 6620 Dairy cattle leasing (for sharemilking purposes) 8520 Diagnostic imaging service 0142 Dairy cattle replacement farming 1841 Diagnostic substance manufacturing 0199 Dairy goat farming 2591 Diamond cutting 0529 Dairy herd testing 0990 Diamond mining 1133 Dairy product manufacturing n.e.c. 2090 Diamond powder manufacturing 3603 Dairy product wholesaling 1920 Diaphragm, natural rubber, manufacturing 3109 Dam construction 5419 Diary publishing (except internet) 2811 Dam operation (water supply) 0990 Diatomite mining 9001 Dance and ballet company operation 2121 Die-casting, steel, manufacturing 8212 Dance and ballet school operation 2141 Die casting, non-ferrous metal, 0414 Danish seining, fishing manufacturing n.e.c. 9112 Dart club operation 2499 Diesel engine manufacturing n.e.c. 5921 Data capture imaging service 4000 Diesel oil retailing 5921 Data entry service (electronic) 3321 Diesel oil wholesaling 5921 Data processing computer service 8539 Dietician service 2422 Data transmission equipment (bridges, 2463 Die, metalworking, manufacturing (hand or machine gateways, routers e.t.c.) manufacturing tool) 8401 Day hospital 9532 Digital photograph processing 7293 Debt collection service 1611 Digital printing 3241 Decorative plaster fixing Digital versatile disc (DVD) player retailing 4221 0180 Deer breeding 3494 Digital versatile disc (DVD) players wholesaling 0180 Deer farming for venison 4242 Digital versatile disc (DVD) retailing 0420 Deer hunting 1620 Digital video disc (DVD), pre-recorded, reproduction 0180 Deer velvet production 0919 Dimension stone quarrying 1192 Dehydrated lucerne manufacturing 2392 Dinghy manufacturing 3212 Demolition of buildings or other structures 0420 Dingo hunting or trapping 1821 Dendritic polymer (dendrimer) manufacturing Dining room furniture, wooden, manufacturing 2511 2412 Dental amalgam manufacturing 1912 Dinnerware, plastic, manufacturing 2412 Dental chair manufacturing (fitted with mechanical 9540 Diocesan registry operation device)

2121	Direct casting, iron, manufacturing	1916	Drawing ink manufacturing
2121	Direct casting, steel, manufacturing	3109	Dredging (harbours or rivers)
6940	Direct mail advertising service	1413	Dressed timber or moulding manufacturing
4310	Direct mail retailing	4214	Dressmaking requisites retailing
2110	Direct reduction iron (DRI) manufacturing	4274	Dried flower retailing
4310	Direct selling of books	1133	Dried ice cream, soft serve or milk shake mix
4310	Direct selling of cosmetics		manufacturing
4310	Direct selling of goods n.e.c.	2299	Drilling bit manufacturing (except twist drills)
1090	Directional drilling and redrilling	2462	Drilling machinery manufacturing n.e.c.
5414	Directory publishing (except internet)	2463	Drilling machinery, woodworking or metalworking,
8790	Disabilities assistance service		manufacturing
2512	Disassembled furniture, metal, manufacturing	2463	Drill, portable electric, manufacturing
2511	Disassembled furniture, wooden, manufacturing	1182	Drinking chocolate manufacturing
2511	Disassembled kitchen furniture, wooden,	1912	Drinking fountain, plastic, manufacturing
	manufacturing	2010	Drinking glass manufacturing
9559	Disease research (including cancer and heart	5513	Drive-in theatre operation
	disease) fundraising	8219	Driving school operation
2441	Dishwasher, domestic, manufacturing	1841	Drug manufacturing (except veterinary)
1851	Dishwashing detergent manufacturing	4271	Drug retailing
1851	Disinfectant manufacturing	3720	Drug wholesaling
5921	Disk and diskette conversion and recertification	2239	Drum, metal, manufacturing
	service	9531	Dry-cleaning agency operation
0115	Display foliage growing (outdoors)	2469	Dry-cleaning machinery manufacturing
0114	Display foliage growing (under cover)	3419	Dry-cleaning machinery or equipment wholesaling
4274	Display foliage retailing	3323	Dry-cleaning preparation wholesaling
2032	Display model, plaster, manufacturing	9531	Dry-cleaning service
3499	Display or notice board wholesaling	2439	Dry cell battery manufacturing
1524	Disposable paper nappy (cellulose-based)	4229	Dry cell battery retailing
(0-0	manufacturing	1899	Dry cleaning compound manufacturing
4273	Disposals retailing	1811	Dry ice manufacturing
4000	Distillate retailing	2033	Dry mix concrete manufacturing
3321	Distillate wholesaling	2391	Drydock operation
3419	Distilling equipment wholesaling	0171	Duck farming
2469	Distilling equipment, beverage, manufacturing	7311	Duct cleaning
2439	Distribution box or board, electricity, manufacturing	2240	Duct work, air conditioning, manufacturing
3109	Distribution line, electricity or communication,	2240	Duct, sheet metal, manufacturing
0022	construction	1920	Dummy, natural rubber, manufacturing
8023	District school operation (combined	3019	Duplex house construction
0211	primary/secondary school)	4279	Duty free store operation
8211	Diving instruction	3323	Dyestuff wholesaling
6639	DIY equipment rental Document editing or proofreading service	1892	Dynamite manufacturing Dynamo manufacturing n.e.c.
7292 1192	Dog and cat biscuit manufacturing	2439	Dynamo manufacturing n.e.c.
0199	Dog breeding		F
9121	Dog race course or track operation	- /	E
4243	Doll retailing	2429	Earphone manufacturing
2449	Domestic appliance manufacturing n.e.c.	3339	Earthenware construction good wholesaling
2010	Domestic appliance manufacturing n.e.c. Domestic glassware manufacturing	2029	Earthenware, table or kitchen, manufacturing
2299	Door handle, metal, manufacturing	3212	Earthmoving
2223	Door or door frame, aluminium, manufacturing	2462	Earthmoving machinery manufacturing
2229	Door or door frame, metal, manufacturing	3411	Earthmoving machinery wholesaling
4449	(except aluminium)	3212	Earthmoving plant and equipment hiring with
3339	Door or window wholesaling	0040	operator
2229	Door, fire resistant, manufacturing	0919	Earth, soil or filling quarrying
1172	Doughnut manufacturing (factory based)	8401	Ear, nose and throat hospital
2292	Dowel pin, metal, manufacturing	8512	Ear, nose and throat specialist service
3332	Downpipe or guttering wholesaling	6910	Economic research service
2223	Downpipe, aluminium, manufacturing	1150	Edible oil or fat, blended, manufacturing
2462	Dozer, angle dozer, bulldozer manufacturing	8220	Educational support services n.e.c.
6921	Drafting service, architectural	6962	Efficiency advisory service
6923	Drafting service, architectural Drafting service, engineering	3609	Egg and egg product wholesaling
3231	Drain construction or repairing (except sewerage or	0172	Egg farm operation
J-J1	stormwater drainage systems)	1199	Egg pulping or drying
3491	Draughting instrument wholesaling	3711 6639	Elasticised fabrics wholesaling Electric and electronic appliance rental
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3494 Electric fitting dealing (wholesaling) n.e.c. 1899 Embalming compound manufacturing 4229 Electric light fittings retailing (formaldehyde and additives) 3232 Electric light installation 9520 Embalming service 2439 Electric motor manufacturing n.e.c. 7551 Embassy operation (domestic government) 9429 Electric motor repair and maintenance, including 7552 Embassy operation (foreign government) armature rewinding (except factory based) 1320 Embossing hides and skins 2439 Electric motor rewinding 1334 Embroidered apparel manufacturing 2449 Electric toothbrush manufacturing 1334 Embroidered fabric manufacturing 3232 Electric wiring installation 7713 Emergency service (other than defence and police) 9552 3494 Electrical distribution equipment wholesaling Employees' association operation 9551 6923 Electrical engineering consulting service Employers' association operation 2439 7211 Electrical equipment or machinery manufacturing Employment agency operation 7211 Employment recruitment service 9429 Electrical generating and transmission equipment 7211 Employment registry operation repair and maintenance 0199 Emu farming 4229 Electrical goods retailing n.e.c. 1851 Emulsifier manufacturing 1709 Emulsion, bituminous, manufacturing Electrical goods wholesaling n.e.c. 3232 Electrical installation work (e.g. switchboards, circuit 1916 Enamel manufacturing 2293 Enamelling of metal breakers, e.t.c.) 4213 1912 Electrical insulation box, polymer, manufacturing Enamelware retailing 3733 3109 Electrical machinery, heavy, installation Enamelware wholesaling 5413 Encyclopaedia publishing (except internet) (on-site assembly) 9422 Electrical measuring instrument repair and 8531 Endodontic service Energy drink manufacturing 1211 maintenance 3494 Electrical measuring or testing instrument 4000 Engine oil retailing wholesaling 9419 Engine repair or reconditioning (automotive, except 9411 Electrical repair (automotive) factory reconditioning) Electricity and electric signal testing equipment 9429 Engine repair (except automotive) manufacturing 6923 Engineering consulting service n.e.c. 2630 Electricity distribution 6922 Engineering surveying service 2619 Electricity generation n.e.c. 9551 Engineers' association operation (except trade union) 2499 2611 Electricity generation using coal or coal derived Engine, internal combustion, manufacturing n.e.c. 1171 products English muffin manufacturing (factory based) 2611 2293 Electricity generation using mineral gas including Engraving on metal (except process or photographic) 7712 Enquiry agency service coal gas Electricity generation using mineral oil or mineral oil 2611 9003 Entertainment centre operation 6962 derived products Environmental consulting service Electricity generation using other mineral fuels 4241 Equestrian equipment retailing 2491 Electricity market operation Escalator or escalator parts manufacturing 3109 9534 Electricity power plant construction (except Escort service (prostitution) 1811 Ethane gas manufacturing buildings) 2640 Electricity retailing 1812 Ethanol manufacturing 2620 Electricity sub-station operation 1812 Ether manufacturing 2620 Electricity transmission 1829 Ethyl cellulose manufacturing 2640 Electricity wholesaling 1811 Ethylene gas manufacturing Electro won copper production 0803 1812 Ethylene glycol manufacturing 9511 Electrolysis service 1899 Eucalyptus oil distilling 2132 Electrolytic aluminium manufacturing 1133 Evaporated milk manufacturing 2133 Electrolytic copper manufacturing 7299 Event management service 2133 Electrolytic zinc manufacturing 3212 Excavation 2412 Electromedical equipment manufacturing 3411 Excavation machinery wholesaling 4221 Electronic beeper retailing Executive placement service 7211 2429 Electronic circuit component manufacturing 6419 Executor service 5921 Electronic data processing service 9419 Exhaust system or muffler repair (automotive) 6923 Electronic engineering consulting service 2090 Expanded non-metallic mineral manufacturing 3494 2292 Electronic good wholesaling n.e.c. Expansion bolt, metal, manufacturing 4229 Electronic goods retailing n.e.c. 1892 Explosive fuse manufacturing 5922 Electronic information storage and retrieval service 2463 Explosive powered tool manufacturing (except for (except library service) construction work) 2432 Element, electrical, manufacturing 3323 Explosive wholesaling (except ammunition) 3101 Elevated highway construction 3212 Explosives laving 2491 Elevator manufacturing 3800 Export agent, wholesaler Elevator, escalator or lift installation 5291 Export documentation preparation service 3239 0804 Eluvial gold mining 2031 Exterior cement-based cladding manufacturing

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7212	Exterminating corrigo (except agricultural and	2022	Fibrous plactor product manufacturing
7312	Exterminating service (except agricultural and forestry)	2032 0149	Fibrous plaster product manufacturing Field pea or field bean growing
1812	Extraction and/or distillation of wood and gum	0149	Fig growing
1899	Extraction of essential oils	2512	Filing cabinet, metal, manufacturing
8401	Eye hospital	1916	Filler and putty manufacturing (including spray
1852	Eye shadow manufacturing	1/10	forms)
8532	Eye testing (optometrist)	6010	Film archive operation
2240	Eyelet, metal, manufacturing	9532	Film developing and printing (except motion
	Zyelet, metal, manametaling	,,,,,,	picture)
	F	5512	Film distribution
2299	Fabricated metal product manufacturing n.e.c.	5514	Film or tape closed captioning
2221	Fabricated structural steel manufacturing fi.e.c.	5514	Film or video transfer service
4441	(ready-made parts for structures)	1911	Film, plastic, manufacturing
4214	Fabric, textile, retailing	2469	Filter manufacturing (food processing machinery)
3711	Fabric, textile, wholesaling	2499	Filter, internal combustion engine, manufacturing
1313	Fabric, woven, manufacturing (elastic or elastomeric)	6419	Finance consultant service
1313	Fabric, woven, manufacturing (classic of classomeric)	7510	Financial and economic management except banking
1,51,5	synthetic fibre)		(central government)
1852	Face cream and lotion manufacturing	7530	Financial and economic management except banking
1524	Facial tissue manufacturing		(local government)
9422	Facsimile (fax) machine repair and maintenance	7520	Financial and economic management except banking
3493	Facsimile (fax) machine wholesaling		(state government)
2319	Factory reconditioning of changeover motors	6411	Financial asset broking service (on a commission or
6712	Factory renting or leasing		transaction fee basis)
8710	Family day care service	6419	Financial asset investment consultant service
2449	Fan, domestic electric, manufacturing	6210	Financial regulatory service
4221	Fan, electric, retailing	0202	Finfish farming (caged)
3494	Fan, electric, wholesaling	0414	Finfish trawling
2499	Fan, industrial, manufacturing	1492	Finger-jointing manufacturing
6620	Farm animal leasing	1320	Finishing hides and skins
0529	Farm irrigation service	2429	Fire alarm apparatus manufacturing
3319	Farm produce wholesaling n.e.c.	3234	Fire alarm system installation
2231	Farm storage tank, metal, manufacturing	7713	Fire brigade service
9551	Farmers' association operation	2229	Fire escape, prefabricated metal, manufacturing
2223	Fascia, aluminium, manufacturing		(except aluminium)
2229	Fascia, metal, manufacturing (except aluminium)	7713	Fire fighting service
6924	Fashion design service	6322	Fire insurance provision
8922	Fauna reserve operation (fauna not actively	7713	Fire prevention service
	managed)	3499	Fire protection equipment, wholesaling
3319	Feed wholesaling	3234	Fire sprinkler installation
0139	Feijoa growing	2299	Fire sprinkler manufacturing
2090	Feldspar, ground, manufacturing	2299	Firearm manufacturing
1320	Fellmongery operation	2312	Firetruck converting
0990	Felspar quarrying	0302	Firewood cutting (forest)
1334	Felt manufacturing	4279	Firewood retailing
3711	Felt wholesaling (except floor coverings)	3739	Firewood wholesaling
3291	Fence construction	4279 1892	Firework retailing Fireworks manufacturing
2291	Fence dropper, wire, manufacturing	2412	First aid equipment manufacturing
2291	Fence post or dropper, rolled steel, manufacturing	0203	Fish breeding or farming (pond or tank)
3339	Fence post wholesaling (except timber)	1120	Fish cleaning or filleting
3339	Fencing wire wholesaling	1120	Fish fillet manufacturing
2110	Ferro-alloy manufacturing (including, manganese,	0203	Fish hatchery operation
4020	silicon or chrome)	1120	Fish loaf or cake manufacturing
4820	Ferry operation, including vehicular	1332	Fish net manufacturing
1831	Fertiliser manufacturing n.e.c.	1150	Fish or other marine animal oil or meal
4232	Fertiliser retailing	,0	manufacturing
0529	Fertiliser spreading (including aerial)	1120	Fish paste manufacturing
3323	Fertiliser wholesaling Festival operation (exhibition of motion pictures)	1120	Fish pate manufacturing
5513 2031	Festival operation (exhibition of motion pictures) Fibre cement exterior wall manufacturing	3604	Fish wholesaling
1494	Fibre cement exterior wall manufacturing Fibreboard manufacturing	0529	Fishing support service
1313	Fibreglass fabric manufacturing	2592	Fishing tackle manufacturing
2519	Fibreglass furniture manufacturing	4241	Fishing tackle retailing
3241	Fibrous plaster fixing or finishing	1831	Fishmeal fertiliser manufacturing
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1120 Fish, canned, manufacturing 2142 Foil, aluminium, manufacturing 1120 Fish, dried or smoked, manufacturing 2149 Foil, non-ferrous metal, manufacturing (except 4121 Fish, fresh, retailing aluminium) 9111 Fitness centre operation 2239 Food and drink can manufacturing 4241 1912 Food container, plastic, manufacturing (including Fitness equipment retailing Fittings, electric light, manufacturing (except 2432 microwave safe) 1913 Food container, polymeric foam, manufacturing automotive) 2210 Fittings, steam, gas or water, forged iron or steel, 1199 Food dressing manufacturing manufacturing 1199 Food flavouring manufacturing 2122 Food machinery and equipment (industrial) Fittings, steam, gas or water, manufacturing 9429 (ferrous metal; except cast or forged) repair and maintenance 2299 Fittings, steam, gas or water, manufacturing 1199 Food manufacturing n.e.c. (non-ferrous metal) 2469 Food packing machinery manufacturing 1333 Flag or banner, manufacturing 3419 Food processing machinery or equipment 2432 Flashlight bulb manufacturing wholesaling 2110 Flat-rolled product, iron or steel, manufacturing 2469 Food processing machinery, commercial, 3019 Flat construction manufacturing 2010 Flat glass manufacturing 6910 Food research service 6711 Flats (except holiday flats) renting or leasing 2441 Food waste disposal unit, domestic, manufacturing 1133 Flavoured milk manufacturing 1911 Food wrapping, plastic, manufacturing 9112 1199 Flavoured water pack manufacturing (for freezing Football club operation 9113 into flavoured ice) Football field or stadium operation 0159 8211 Flax seed growing Football instruction 0990 Flint quarrying 9202 Football pool operation 3109 Flood control system construction 1352 Footwear component manufacturing 3243 1352 Footwear manufacturing (including safety or Floor covering laying n.e.c. 1920 Floor covering or underlay, resilient natural rubber, protective footwear) manufacturing 4252 Footwear retailing 3731 Floor covering wholesaling (except ceramic floor 3712 Footwear wholesaling 9491 Footwear (including boot and shoe) repair 4212 Floor coverings retailing (except ceramic floor tiles) 0159 Forage sorghum growing 1919 Floor covering, resilient polymer, manufacturing 6925 Forensic science service (except pathology service) 1331 Floor covering, textile, manufacturing n.e.c. 0510 Forest conservation service 2599 7713 Floor mop manufacturing Forest fire fighting service 2034 Floor or wall tile, concrete, manufacturing 0510 Forest nursery operation or service 3494 0510 Floor polisher wholesaling Forest pest control service (except aerial or wild Floor polisher, electric, retailing 4221 animal control) 4212 Floor rug retailing 0510 Forest planting Floor rug, textile, manufacturing 1331 0301 Forest product gathering 0301 3243 Floor sanding Forestry growing operation 4212 Floor tile retailing (lino, vinyl, cork, carpet or rubber) 9429 Forestry machinery and equipment repair and 3243 Floor tiling (using ceramic, concrete or cut stone maintenance tiles) 6962 Forestry management consulting service 2090 Flooring material magnesite, manufacturing 2463 Forging machinery manufacturing 8922 Flora reserve operation 3419 Forging machinery or equipment wholesaling 4274 2210 Florist, retail, operation Forgings, iron or steel, manufacturing Flour milling machinery manufacturing 2469 2491 Forklift truck manufacturing 1812 0115 Flower growing (outdoors) Formaldehyde manufacturing 0114 Flower growing (under cover) 1832 Formulated pest control product manufacturing 2029 Flower pot, ceramic, manufacturing 1213 Fortified spirit manufacturing 2034 Flower pot, concrete, manufacturing 1214 Fortified wine manufacturing Flower, cut, wholesaling 9539 3319 Fortune telling service 1813 Fluoride manufacturing 4251 Foundation garment retailing 0990 Fluorspar mining 2090 Foundry core, sand, manufacturing Flux manufacturing (welding and soldering) 1899 9429 Foundry machinery and equipment repair and 2223 Fly screen door, aluminium, manufacturing maintenance 2229 Fly screen door, metal, manufacturing (except 2463 Foundry machinery manufacturing (except furnaces) Foundry machinery or equipment wholesaling aluminium) 3419 8511 Flying doctor service 3503 Four-wheeled motor cycle wholesaling 8219 Flying school operation 6640 Franchise agreement leasing 1832 Flyspray manufacturing 5621 Free-to-air television service 3239 Flywire screen installation 5309 Free store operation (storage of goods not under 0159 Fodder growing bond) 1192 Fodder, prepared, manufacturing 3233 Freezer room construction

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2441	Freezer, domestic, manufacturing	2511	Furniture reupholstering
5299	Freight brokerage service	5309	Furniture storage service
4810 0419	Freight ferry service	3731	Furniture wholesaling
0419	Freshwater feling p. o. c.	2512 1912	Furniture, metal, manufacturing Furniture, plastic, manufacturing
6240	Freshwater fishing n.e.c. Friendly society operation (investment type;	3739	Fur, dyed or dressed, wholesaling
0240	in predominantly financial assets)	2439	Fuse or cutout manufacturing
2462	Front-end loader manufacturing	2439	Fuse wire manufacturing
3603	Frozen dessert wholesaling	27)1	ruse wire manufacturing
3602	Frozen meat wholesaling		G
1112	Frozen poultry manufacturing	2220	
1140	Fruit dehydrating or drying (except sun	3339	Galvanised iron product wholesaling
1110	drying) manufacturing	2122	Galvanised seamless or welded steel pipe or tube
1211	Fruit drink, less than 100 percent pure juice,	2293	manufacturing Galvanising of client supplied materials
	manufacturing	9209	Gambling activity n.e.c.
1132	Fruit ice, frozen, manufacturing	0171	Game bird farming
3609	Fruit juice wholesaling	1112	Game bird (e.g. pheasant, quail) slaughtering
1140	Fruit juice, 100 percent pure or concentrated,	0420	Game preserve, commercial, operation
	manufacturing	4243	Game retailing
1171	Fruit loaf manufacturing (factory based)	7714	Gaol operation
0529	Fruit or vegetable picking	3011	Garage construction
1140	Fruit pulp, puree or spread manufacturing	2223	Garage door, aluminium, manufacturing
1140	Fruit salad manufacturing	2229	Garage door, metal, manufacturing (except
0112	Fruit tree nursery operation (outdoors)		aluminium)
0111	Fruit tree nursery operation (under cover)	2222	Garage, prefabricated metal, manufacturing
4122	Fruit, fresh, retailing	1491	Garage, prefabricated wood, manufacturing
3605	Fruit, fresh, wholesaling	1911	Garbage bag, plastic, manufacturing
1140	Fruit, frozen, manufacturing	1919	Garbage bin, plastic, manufacturing
1140	Fruit, preserved, manufacturing (including	2239	Garbage can, metal, manufacturing
	canned or bottled)	2911	Garbage collection service
1709	Fuel briquette manufacturing (except charcoal)	2921	Garbage disposal service
2700	Fuel gas distribution through mains system	1920	Garden hose, natural rubber, manufacturing
1701	Fuel oil manufacturing	1919	Garden hose, plastic or composite, manufacturing
3321	Fuel oil wholesaling	7313	Garden maintenance service
0919	Fullers earth quarrying	4232	Garden ornament retailing
2090	Fullers earth, ground, manufacturing	4232	Garden supplies retailing n.e.c.
7312 6321	Fumigating service (except crop fumigating) Funeral benefit provision	2299	Garden tool manufacturing (except power operated)
9520	Funeral directing	4231	Garden tool retailing
1832	Fungicide manufacturing	3339	Garden tool wholesaling
2240	Funnel, sheet metal, manufacturing	7313	Gardening service
4251	Fur clothing retailing	0123	Garlic growing (outdoors)
1320	Fur rug manufacturing	4221	Gas appliance retailing
0420	Fur skin animal hunting or trapping	2499	Gas burner, industrial, manufacturing
0199	Fur skin animal (including possum and ferret)	2451	Gas compressor manufacturing (except refrigeration
01//	farming	2221	or air conditioning compressors)
1320	Fur skin dressing or dyeing	2231	Gas cylinder manufacturing Gas fitting wholesaling
3109	Furnace construction (for industrial plants from	3332 3499	Gas generator or equipment wholesaling
	prefabricated components)	3499	Gas heater wholesaling
3499	Furnace or furnace equipment, industrial,	2449	Gas heating appliance, domestic, manufacturing
	wholesaling (except electrical)	2419	Gas meter manufacturing
2439	Furnace, electric, manufacturing (except space	1701	Gas oil manufacturing
	heaters)	3231	Gas plumbing
2499	Furnace, industrial, manufacturing (except	3323	Gas, industrial, wholesaling (except liquefied
	electric furnaces or space heaters)	33 2 3	petroleum gas)
2512	Furniture fittings, metal, manufacturing	2223	Gate, aluminium, manufacturing
2519	Furniture manufacturing n.e.c.	2229	Gate, metal, manufacturing (except aluminium or
2519	Furniture part manufacturing n.e.c.	/	wire)
2512	Furniture part, metal, manufacturing	2291	Gate, wire, manufacturing
2511	Furniture part, wooden, manufacturing	1491	Gazebo, prefabricated wood, manufacturing
4610	Furniture removal service	2319	Gearbox manufacturing
6639	Furniture rental	9419	Gearbox repair (automotive)
9499	Furniture repair	1199	Gelatine manufacturing
4211	Furniture retailing	3323	Gelatine wholesaling

1132 Gelato manufacturing 3800 Goods wholesale broking n.e.c. 2591 Gem cutting 0171 Goose farming 0990 0133 Gemstone mining Gooseberry growing 3732 Gemstone wholesaling 7600 Government administration (defence) 7510 Governor-General's unit operation 9539 Genealogy service 9419 3411 General automotive repair Grader wholesaling 8401 General hospital 2462 Grader, road, manufacturing 6322 General insurance provision 5301 Grain elevator operation 3601 General line grocery wholesaling 0145 Grain growing and sheep or beef cattle 8511 General medical practitioner service farming 8511 5212 General practice medical clinic service Grain loader operation (water transport) 2439 Generator manufacturing (except wind powered) 1192 Grain offal manufacturing (for fodder; except from 3494 Generator, electricity, wholesaling rice or rve) 2499 Generator, gas, manufacturing 0149 Grain seed growing 6922 Geodetic surveying service 5301 Grain silo operation 6925 Geology and geophysical testing service 5301 Grain storage service 0919 6923 Geotechnical engineering consulting service Granite quarrying 2619 Geothermal electricity generation 2090 Granulated slag manufacturing 1211 Ginger beer, non-alcoholic, manufacturing 1140 Grape crushing 0159 Ginger growing 0131 Grape growing 1199 Ginger product manufacturing (except 0131 Grape sundrying 0136 Grapefruit growing confectionery) 2221 6924 Girder, prefabricated steel, manufacturing Graphic design service 3739 2029 Graphite crucible or foundry accessory Glass container wholesaling 3711 Glass fibre fabric wholesaling manufacturing Glass or glass product manufacturing (except glass 0990 Graphite mining wool or glass wool products) 2090 Graphite product manufacturing n.e.c. 4213 Glassware retailing 6922 Gravimetric surveying service 3733 Glassware wholesaling 2299 Grease gun manufacturing (except pneumatic or 2010 Glass, sheet, manufacturing power operated) 0990 Glauconite mining 0990 Green sand mining 3245 Glazing 4122 Greengrocery operation (retail) Glider manufacturing and repair (except hang glider) 5419 2394 Greeting card publishing (except internet) 4279 5010 Glider operation Greeting card retailing 3736 Global positioning system (GPS) equipment 2419 Greeting card wholesaling 1709 Grinding oil manufacturing manufacturing 1351 Glove manufacturing (except rubber) 5102 Grocery delivery service 4251 Glove retailing 4110 Grocery retailing 1919 Gloves, plastic, manufacturing 4110 Grocery supermarket operation 1161 Glucose manufacturing 3212 Ground de-watering 1493 Glue laminated lumber (Glulam) manufacturing 2291 Guard, wire, manufacturing 1915 Glue manufacturing 2394 Guided missile manufacturing 1161 Gluten manufacturing 1812 Gum chemical manufacturing 1851 Glycerine manufacturing 9112 Gun club operation 1812 Glycol manufacturing n.e.c. 1892 Gun cotton manufacturing 4241 9131 Go-kart venue operation Gun or rifle retailing 3912 Go-kart, motorised, retailing 1912 Gutter and spout, plastic, manufacturing 0199 7311 Gutter cleaning Goat farming Goat shearing 0522 2223 Guttering, aluminium, manufacturing Gold bullion production 0804 2224 Guttering, metal, manufacturing (except aluminium) 0804 Gold dredging 3231 Guttering, roof, installation or repair 0804 9111 Gold mining Gymnasia operation 0804 Gold ore roasting and flotation extraction, including 4241 Gymnasium equipment retailing metallurgical hydro-extraction 8512 Gynaecology service 2293 0990 Gold plating Gypsum mining 2139 Gold refining 0804 Gold washing or sluicing Η 2591 Goldsmithing 2599 Hair brush manufacturing 2399 Golf buggy manufacturing 2449 Hair drier, domestic electric, manufacturing 9112 Golf club operation 1852 Hair preparation manufacturing 3109 Golf course construction 9511 Hair restoration service (except hair transplant 9113 Golf course or practice range operation service) 8211 Golf instruction 8512 Hair transplant service (by registered medical 4241 Golfing equipment retailing practitioner)

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3499	Hairdressing equipment wholesaling	8921	Herbarium operation
9511	Hairdressing service	3323	Herbicide wholesaling
3602	Ham wholesaling	1199	Herb, processed, manufacturing
1113	Ham, canned, manufacturing	3319	Hide wholesaling
2299	Hand tool manufacturing (except pneumatic or	1919	High-density safety equipment manufacturing
((20	power operated)	2010	(e.g. military helmets)
6639	Hand tool rental	3019	High-rise flat construction
3339	Hand tool wholesaling (including power operated)	2110	High carbon tool steel manufacturing
2463	Hand tool, pneumatic or power operated, manufacturing	7551 7552	High commission operation (domestic government) High commission operation (foreign government)
2200		7552 2110	
2299 1320	Handbag frame, metal, manufacturing Handbag manufacturing (including metal mesh	4623	High speed steel manufacturing
1320	handbags)	8910	Historia or horitage place site or house operation
4259	Handbag retailing	9112	Historic or heritage place, site or house operation Hockey club operation
1351	Handkerchief manufacturing	2491	Hoist or hoisting equipment manufacturing
2592	Hang glider manufacturing	2471	(except clothes hoists)
4810	Harbour freight transport service	6240	Holding company operation (viz. holding shares in
5010	Harbour sightseeing tour operation	0240	subsidiary companies)
3109	Harbour work construction (except buildings)	4400	Holiday house and flat operation
1331	Hard fibre floor covering manufacturing	2240	Holloware, pressed or spun metal, manufacturing
1331	(including sisal, coir and grass mat manufacturing)	8219	Home computing and keyboard skill instruction
1494	Hardboard manufacturing	5102	Home delivery service
4231	Hardware retailing	8219	Home economics and personal management
1412	Hardwood wood chip manufacturing	021)	instruction
1320	Harness manufacturing	8609	Home for the disadvantaged operation n.e.c.
3411	Harvester wholesaling	8539	Homoeopathic service
1351	Hat and cap manufacturing	3609	Honey wholesaling
0529	Hay or silage baling or pressing	1199	Honey, blended, manufacturing
2922	Hazardous material removal	2291	Hook, wire, manufacturing
2921	Hazardous waste treatment or disposal	1199	Hop extract, concentrated, manufacturing
	service	0159	Hop growing
2919	Hazardous waste (except solid) collection service	2240	Hopper, sheet metal, manufacturing
2911	Hazardous waste, solid, collection service	1841	Hormone manufacturing (except veterinary)
2429	Headphone manufacturing	0191	Horse agistment service
2090	Headstone manufacturing (except concrete)	0191	Horse breeding
1351	Headwear manufacturing	2399	Horse drawn vehicle manufacturing
8599	Health assessment service	2312	Horse float manufacturing
8599	Health care service n.e.c.	3913	Horse float retailing
9111	Health club operation	3503	Horse float wholesaling
3609	Health food wholesaling	9121	Horse race course or track operation
6321	Health insurance provision	8211	Horse riding school operation
1199	Health supplement manufacturing	2210	Horse shoe mass production
8539	Hearing aid dispensing	0990	Horticultural peat extraction
2412	Hearing aid manufacturing	6640	Horticultural plant variety right leasing
2293	Heat treating metal or metal products	1333	Hose, canvas, manufacturing
2313	Heater and demister, automotive, manufacturing	1920	Hose, natural rubber, manufacturing, n.e.c.
9421	Heater (domestic) repair	1919	Hose, plastic or composite, manufacturing
2449	Heater, domestic, manufacturing	1340	Hosiery manufacturing
3233	Heating equipment installation (except industrial	4251	Hosiery retailing
	furnaces)	3712	Hosiery wholesaling
4221	Heating equipment, electric or gas, retailing	8609	Hospice operation
3321	Heating oil dealing (wholesaling)	8401	Hospital (except psychiatric or veterinary hospitals)
1701	Heating oil manufacturing	4530	Hospitality club operation
9429	Heavy machinery and equipment repair and	5010	Hot air balloon ride operation
	maintenance	2122	Hot rolling pipe and tube manufacturing
2394	Helicopter manufacturing or repairing	1920	Hot water bottle, natural rubber, manufacturing
5010	Helicopter ride operation (for sightseeing)	3231	Hot water system installation
1811	Helium manufacturing	3332	Hot water system wholesaling
1351	Helmet, fabric or leather, manufacturing	2449	Hot water system, domestic, manufacturing
9539	Heraldry service	2449	Hot water urn, domestic, manufacturing
0123	Herb growing (outdoors)	4520	Hotel bar operation
0122	Herb growing (under cover)	4400	Hotel operation
1841	Herbal drug manufacturing	3011	House construction, alteration or renovation
8539	Herbalist service	3244	House painting

6711 House (except holiday house) renting or leasing 1811 Industrial gas manufacturing n.e.c. 6619 Houseboat rental 3323 Industrial oil or fat wholesaling 2291 Household articles, wire, manufacturing 7540 Industrial relations court operation 6322 Household insurance provision 6910 Industrial research service Household textile retailing 1813 42.14 Industrial salt manufacturing Household undifferentiated goods-producing 9552 Industrial union operation 9602 activities (for own use) 2919 Industrial waste (except solid) collection service 9603 Household undifferentiated service-producing 2911 Industrial waste, solid, collection service activities (for own use) 1351 Infants' clothing manufacturing 9601 Household, private, employing Infants' milk-based formula and food manufacturing 1133 House, prefabricated, assembly, erection or 8401 Infectious diseases hospital (including human 3011 installation (on site) quarantine stations) 2399 Hovercraft manufacturing 2392 Inflatable boat manufacturing 5010 Hovercraft operation 8101 Information technology training centre operation Hull cleaning 1916 Ink manufacturing n.e.c. Hull, boat building, manufacturing 4272 Ink retailing 9559 Human rights association operation 1916 Inkjet ink manufacturing 1831 Humic substance manufacturing 3492 Inkjet printer wholesaling 9112 Hunting club operation 2513 Inner spring mattress manufacturing 0115 Hydrangea growing (outdoors) 1914 Inner tube manufacturing 2031 Hydrated lime manufacturing 1813 Inorganic dye or pigment manufacturing 2031 Hydraulic cement manufacturing 1811 Inorganic gas manufacturing 2499 7312 Insect control service (except agricultural and Hydraulic cylinder manufacturing 6923 Hydraulic engineering consulting service forestry) 9429 Hydraulic equipment repair and maintenance 1832 Insect repellent manufacturing 1709 Hydraulic fluid manufacturing 1832 Insecticide manufacturing Hydraulic lifting equipment and parts manufacturing 3323 Insecticide wholesaling Hydraulic pump, fluid power, manufacturing 3232 Installation of television antennae or cable Hydro-electricity generation 3232 Installation of television satellite dish Hydrochloric acid manufacturing 8101 Institute of technology operation 1813 Hydrofluoric acid manufacturing 8219 Instruction in diet, exercise and lifestyle factors 8219 1811 Hydrogen chloride gas manufacturing Instruction through Universities of the Third Age and 1811 Hydrogen manufacturing Schools for Seniors 2032 Insulating board, plaster, manufacturing 1813 Hydrogen peroxide manufacturing 3339 1811 Hydrogen sulphide gas manufacturing Insulating material wholesaling Hydrogen, fuelcell, hybrid or electric vehicle 1913 Insulation and cushioning material, polymer, 2311 manufacturing manufacturing 6922 Hydrographic surveying service 3239 Insulation material installation 2090 Insulation, glass fibre or mineral wool, manufacturing 8539 Hydropathic service 2010 Hypochlorite-based bleach manufacturing Insulator, glass, manufacturing Hypodermic needle or syringe manufacturing 2029 Insulator, porcelain, manufacturing 2412 1813 Hypophosphite manufacturing 6420 Insurance agency service 6420 Insurance broking service 6420 Insurance consultant service 6419 Insurance fund management service (on a 1173 Ice cream cone or wafer manufacturing (factory commission or fee basis) based) 6322 Insurance provision n.e.c. Ice cream manufacturing 1132 2429 Integrated circuit manufacturing 3603 Ice cream wholesaling 7711 Intelligence service operation Ice manufacturing (except dry ice) 1211 2422 Intercom equipment manufacturing 9113 Ice or roller skating rink operation 9559 Interest group service n.e.c. 4279 Ice retailing 6924 Interior design service Icing sugar manufacturing 1181 8021 Intermediate school operation (NZ only) 2313 Ignition coil manufacturing 3499 Internal combustion engine wholesaling (except 0805 Ilmenite sand mining motor vehicle engines) 1612 Image setting service, printing 7552 International government organisation (United 3800 Import agent, wholesaler Nations, World Trade Organisation, e.t.c.) 5291 Import documentation preparation service administration 7220 Inbound tour operator service International sea freight transport service between 4810 9131 Indoor climbing operation domestic and international ports 1812 Industrial alcohol manufacturing 5801 International telephone network operation (wired) Industrial brush wholesaling 3499 5910 Internet access provision 3020 Industrial building construction Internet access service, on-line 6923 Industrial design service

Internet and web design consulting service

7000

Industrial diesel manufacturing

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7540 Judicial authority operation (federal or state) manufacturing manufacturing				
mandactums			1493	
		Juice bar operation		manulacturing

1494	Laminations of timber and non-timber materials	7720	Licensing and permit issuance
1474	manufacturing	1182	Licerising and permit issuance Licorice manufacturing
2432	Lamp, infra-red or ultra-violet,	9112	Life-saving club operation
	manufacturing	6310	Life insurance provision
3212	Land clearing	1333	Life jacket manufacturing
3211	Land subdivision or development	6310	Life reinsurance provision
6922	Land surveying service	2313	Light fittings, automotive, manufacturing
6921	Landscape architectural service	3494	Light fitting, electric, wholesaling
3291	Landscape construction	1912	Light switch and plug, polymer, manufacturing
1311	Lanolin manufacturing	5219	Lighterage service
2591	Lapidary work	0600	Lignite mining
2421 1111	Laptop manufacturing Lard or tallow rendering	2031 0919	Lime manufacturing Limestone quarrying
1111	Lard, refined, manufacturing	0413	Line fishing
3492	Laser printer wholesaling	9531	Linen hire service
2463	Lathe, woodworking or metal working,	4214	Linen retailing
- 105	manufacturing	3711	Linen wholesaling
9531	Laundry agency operation	3243	Linoleum or linotile fixing
9531	Laundry and dry-cleaning service	1852	Lip balm manufacturing
1851	Laundry detergent manufacturing	1852	Lipstick manufacturing
2469	Laundry machinery, industrial, manufacturing	3323	Liquefied gas wholesaling (except liquefied
9531	Laundry operation		petroleum gas)
0159	Lavender growing	1811	Liquefied natural gas manufacturing
7540	Law court operation	2700	Liquefied petroleum gas distribution through mains
2592	Lawn bowls equipment manufacturing	2700	system
7313	Lawn care service (e.g. fertilising, seeding, spraying)	2700	Liquefied petroleum gas reforming for distribution
3291 2461	Lawn construction	1701	through mains system
9429	Lawn mower manufacturing Lawn mower repair and maintenance	1/01	Liquefied petroleum gas (LPG) manufacturing (in conjunction with petroleum refining)
4231	Lawn mower retailing	3321	Liquefied petroleum gas (LPG) wholesaling (in bulk
3411	Lawn mower wholesaling	<i>552</i> 1	or in containers)
7313	Lawn mowing service	1213	Liqueur manufacturing
9551	Lawyers' association operation	1133	Liquid ice cream, soft serve or milk shake mix
0807	Lead ore mining		manufacturing
2922	Lead paint abatement service	2919	Liquid waste collection service
2133	Lead smelting or refining	2919	Liquid waste haulage service (local)
4251	Leather clothing retailing	0990	Lithium mineral mining
3712	Leather clothing wholesaling	3800	Livestock agent
3739	Leather good wholesaling (except clothing	0529	Livestock dipping
(0 .5 0	or footwear)	0529	Livestock drafting or droving
4259	Leather goods retailing (except clothing and	0199	Livestock raising n.e.c.
1320	footwear) Leather or leather substitute goods	3319 2299	Livestock wholesaling
1320	manufacturing n.e.c.	7530	Livestock yarding equipment, metal, manufacturing Local government administration (except justice)
1320	Leather packing, industrial, manufacturing	5801	Local telephone network operation (wired)
3319	Leather wholesaling	2299	Lock manufacturing
3419	Leather working machinery or equipment	4231	Lock retailing
,	wholesaling	3339	Lock wholesaling
6931	Legal aid service	7712	Locksmith service
6931	Legal service	2393	Locomotive manufacturing
7551	Legation operation (domestic government)	4610	Log haulage service (road)
7552	Legation operation (foreign government)	1411	Log sawmilling
7520	Legislation enactment and enforcement	0133	Loganberry growing
	(state government)	0302	Logging
7510	Legislation enactment (central government)	5801	Long distance telephone network operation (wired)
0136	Lemon growing	0139	Loquat growing
6010	Lending library operation	9202	Lottery agency operation
2239 7292	Letter box, metal, manufacturing Letter writing service	9202 2429	Lottery operation Loudspeaker manufacturing
0122	Lettuce growing (under cover)	2511	Lounge suite manufacturing
0805	Leucoxene sand mining	4000	LPG, automotive, retailing
3212	Levelling (construction sites)	3499	Lubricating machinery or equipment wholesaling
6010	Library operation (except motion picture	1709	Lubricating oil and grease manufacturing
	stock footage and distribution)	4000	Lubricating oil or grease retailing

1192	Lucerne cube manufacturing	2499	Marine jet unit manufacturing
0159	Lucerne growing	3323	Marine oil wholesaling
1192	Lucerne meal manufacturing	0419	Marine water fishery product gathering
9499	Luggage repair	6950	Market research service
4259	Luggage retailing	9539	Marriage celebrant service
3739 0149	Luggage wholesaling Lupin growing	8790 1182	Marriage guidance service Marshmallow manufacturing
0149	Lupin growing	9112	Martial arts club operation
	14	8211	Martial arts school operation
	M	1182	Marzipan manufacturing
0139	Macadamia nut growing	1852	Mascara manufacturing
3419	Machine attachment, part or accessory wholesaling	2292	Masonry anchor, metal, manufacturing
1320	Machine belting, leather or leather substitute,	9534	Massage parlour operation
22/0	manufacturing	2299	Mast, aluminium, manufacturing
2240	Machine guard, sheet metal, manufacturing	1892	Match manufacturing
2299	Machine knife or blades manufacturing	3323	Match wholesaling
2292	Machine screw, metal, manufacturing	9429	Material handling equipment repair and maintenance
2463	Machine tool attachment or parts manufacturing n.e.c.	3499	Material handling equipment wholesaling
9429	Machine tool repair and maintenance	6923	Materials handling engineering consulting service
3419	Machine tool wholesaling	2922	Materials recovery station operation
3499	Machinery and equipment wholesaling n.e.c.	2922	Materials separating and sorting operation
2499	Machinery or equipment manufacturing n.e.c.	6925	Materials strength testing service
5412	Magazine publishing (except internet)	8401	Maternity hospital
4244	Magazine retailing	3491	Mathematical instrument wholesaling
3735	Magazine wholesaling	8022	Matriculation college operation (except combined
0990	Magnesite mining		primary/secondary school)
2439	Magnet manufacturing	1920	Mattress protector, natural rubber, manufacturing
2412	Magnetic resonance imaging (medical) equipment	4211	Mattress retailing
	manufacturing	2513	Mattress support manufacturing
2419	Magnetic resonance imaging (except medical)	2299	Mattress support, woven wire, link mesh or wire
	equipment manufacturing		spring, manufacturing (except upholstered)
5101	Mail service	3731	Mattress wholesaling
5101	Mailbox rental service	2513	Mattress, plastic, rubber, latex or sponge,
5414	Mailing list publishing (except internet)		manufacturing
7313	Maintenance of plants and shrubs in buildings	2513	Mattress, upholstered, manufacturing
0149	Maize growing	9520	Mausoleum operation
9511	Make-up service	1214	Mead manufacturing
1161	Malt extract manufacturing	9422	Measuring equipment repair and maintenance
1161	Malt manufacturing	2419	Measuring instrument manufacturing
1133	Malted milk powder manufacturing	1111	Meat extract or essence manufacturing
6962	Management consulting service	1111	Meat manufacturing (except bacon, ham and poultry)
0136	Mandarin growing	3319	Meat are hone meal manufacturing (except fish or
0809	Manganese ore mining	1111	Meat or bone meal manufacturing (except fish or
0139	Mango growing	1111	poultry meal)
2034	Manhole cover, concrete, manufacturing	1111	Meat packing (except poultry) Meat speciality manufacturing
3800	Manufacturer's sales agent	1113 3602	Meat wholesaling (except canned)
9551	Manufacturers' association operation	1111	Meat, canned, manufacturing (except poultry, bacon,
1174	Manufacturing and selling bread from the	1111	ham and corned meat)
	same premises (non-factory based)	1111	Meat, dehydrated, manufacturing (except poultry)
1174	Manufacturing and selling other bakery products	4121	Meat, fresh, retailing
2=00	from the same premises (non-factory based)	1111	Meat, frozen, manufacturing (except poultry)
2599	Manufacturing n.e.c.	6923	Mechanical engineering consulting service
6922	Map preparation service	2591	Medal manufacturing
4279	Map retailing	9422	Medical and surgical equipment repair and
0919	Marble quarrying	/ 122	maintenance
1150	Margarine manufacturing	9551	Medical association operation
3609	Margarine wholesaling	2412	Medical diagnostic apparatus manufacturing
4245	Marine accessory retailing n.e.c.	2412	Medical equipment manufacturing
2319	Marine conversion of automotive engines	3491	Medical equipment wholesaling
2499	Marine engine manufacturing (except diesel inboard	8520	Medical laboratory service
2/00	engines 37kW brake power and over)	6910	Medical research service
3499	Marine engine wholesaling	2412	Medical ultrasound equipment manufacturing
6923	Marine engineering consulting service	1841	Medicinal capsule manufacturing

1841 Medicinal chemical manufacturing 2463 Milling machine, metalworking, manufacturing 2922 1811 Medicinal gas manufacturing Mine reclamation activities 1841 Medicinal ointment manufacturing 3109 Mine site construction n.e.c. 1841 Medicine manufacturing (except veterinary) 0302 Mine timber hewing (forest) 3720 Medicine wholesaling 3322 Mineral earths wholesaling Medium density fibreboard (MDF) manufacturing 2090 1494 Mineral earths, ground, manufacturing 1821 Melamine formaldehyde manufacturing 1012 Mineral exploration 0123 Melon growing (outdoors) 6640 Mineral exploration right on-leasing 9520 Memorial garden (i.e. burial place) operation 0990 Mineral pigment mining n.e.c. 0805 1351 Men's and boys' wear manufacturing Mineral sand mining 7293 1709 Mercantile credit reporting service Mineral turpentine manufacturing 6962 4231 Mineral turpentine retailing Merchandising consulting service 6229 Merchant banking operation 3339 Mineral turpentine wholesaling 9131 Merry-go-round operation 1211 Mineral water manufacturing 5102 Messenger service 2811 Mineral water supply from the ground 2911 Metal barrel/skip hiring and waste collection service 3322 Mineral wholesaling n.e.c. 2293 2090 Metal coating n.e.c. Mineral wool manufacturing 2239 Metal container, metal, manufacturing n.e.c. 2090 Mineral wool product manufacturing 2512 Metal furniture manufacturing n.e.c. 9131 Mini-golf centre operation 2463 Metal moulding machinery manufacturing 9551 Mining association operation 2293 1090 Metal polishing or finishing Mining draining and pumping service 3223 6923 Metal roof fixing Mining engineering consulting service 3322 Metal scrap wholesaling 9429 Mining machinery and equipment repair and 3224 Metal silo erection maintenance 3224 2462 Mining machinery manufacturing Metal storage tank erection 2231 Metal vat or tank manufacturing 3419 Mining machinery or equipment wholesaling 3299 Metal wall cladding fixing to buildings 6631 Mining machinery rental (without operator) 0809 Metallic ore mining n.e.c. 6922 Mining surveying service 3322 Metallic ore wholesaling 2010 Mirror manufacturing 2463 Metalworking machinery manufacturing n.e.c. 9540 Missionary society operation 3419 Metalworking machinery wholesaling 1140 Mixed meat and vegetable manufacturing 2419 Meteorological instrument manufacturing n.e.c. 4310 Mobile food retailing (except takeaway food) 9422 Meteorological instrument repair and maintenance 4512 Mobile food van operation Mobile home retailing 6999 3913 Meteorological service 2034 Meter box, concrete, manufacturing 6010 Mobile library operation 3493 1811 Methane manufacturing Mobile phone accessory wholesaling 1812 3493 Mobile phone battery wholesaling Methanol manufacturing Methyl cellulose manufacturing 1829 4221 Mobile phone retailing 3493 3323 Methylated spirit wholesaling Mobile phone wholesaling 1829 Methylstyrene manufacturing 6631 Mobile platform rental 4622 5802 Mobile telecommunications network operation Metropolitan bus service 4622 Metropolitan charter bus service 2422 Modem manufacturing 4720 Metropolitan rail passenger service 4221 Modem retailing 0990 Mica mining 3493 Modem wholesaling 2090 Mica product manufacturing 1181 Molasses manufacturing 5921 Microfiche or microfilm recording and imaging Mollusc wholesaling (including processed, except 3604 service canned) 2429 1120 Mollusc, processed, manufacturing (including Microphone manufacturing 2411 Microscope manufacturing shelled) 0809 2441 Microwave oven, domestic, manufacturing Molybdenite mining Molybdenum metal powder or flake manufacturing 9421 Microwave oven, domestic, repair 2139 9540 Monastery operation (except schools) 8539 Midwifery service 1133 Milk and coffee mixtures, condensed or 0805 Monazite sand mining concentrated, manufacturing 6419 Money changing service (non-bank) 1133 Milk powder manufacturing 6229 Money market dealing Milk processing machinery or equipment wholesaling 4720 3419 Monorail operation 4310 Milk vending 2090 Monument making (except concrete) 3603 Milk wholesaling (except canned) 2034 Monument or grave marker, concrete, manufacturing 1841 3609 Milk, dried, condensed or concentrated, wholesaling Morphine manufacturing Milk, low fat, manufacturing 2033 Mortar, dry mix, manufacturing 1131 1131 Milk, pasteurised, manufacturing 6322 Mortgage insurance provision 9520 0149 Millet growing Mortician service 4251 Millinery retailing 3243 Mosaic work on construction projects 3712 Millinery wholesaling 9540 Mosque operation

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4400	Motel energtion	9001	Musical comody company operation
5512	Motel operation Motion picture and video distribution	2599	Musical comedy company operation Musical instrument manufacturing
6010	Motion picture and video distribution Motion picture film archive operation	4279	Musical instrument retailing
5514	Motion picture film reproducing	9499	Musical instrument tuning and repair
5512	Motion picture leasing	3739	Musical instrument wholesaling
5512	Motion picture library operation (stock footage)	9001	Musical productions
5514	Motion picture or video editing service	9002	Musicians
5511	Motion picture production	0201	Mussel farming (longline)
5514	Motion picture production, special effects	0159	Mustard growing
5513	Motion picture screening	0420	Mutton bird catching
5513	Motion picture theatre operation	6240	Mutual fund operation (except fund management on
2311	Motor car manufacturing		a commission or fee basis)
3504	Motor cycle accessory, new, wholesaling		
3505	Motor cycle dismantling		N
2399	Motor cycle manufacturing	9511	Nail care service
3921	Motor cycle or scooter parts or accessory retailing	2291	Nail manufacturing
9419	Motor cycle or scooter repair	1852	Nail polish preparation manufacturing
3912	Motor cycle or scooter retailing	4231	Nail retailing
3922	Motor cycle or scooter tyre and tube retailing	1709	Naphthalene manufacturing
3504	Motor cycle part, new, wholesaling	3711	Narrow fabrics wholesaling
6619	Motor cycle rental	0134	Nashi pear growing
3503 6619	Motor cycle wholesaling Motor home rental	8922	National or state/territory park or reserve operation
1709	Motor oil manufacturing	9114	National sporting association or league
9113	Motor racing track or speedway operation	0301	Native orchid gathering
1701	Motor spirit manufacturing	2700	Natural gas distribution through mains system
3921	Motor vehicle accessory retailing	1011	Natural gas exploration
3504	Motor vehicle accessory, new, wholesaling	0700 8910	Natural gas extraction Natural history and science museum operation
1919	Motor vehicle and boat parts, fibreglass,	8539	Naturopathic service
	manufacturing	2419	Nautical instrument manufacturing
2311	Motor vehicle assembling	6923	Naval architecture service
2312	Motor vehicle converting	3491	Navigation equipment wholesaling
1333	Motor vehicle cover manufacturing	9422	Navigation instrument (including radar and sonar)
3505	Motor vehicle dismantling	,	repair and maintenance
2311	Motor vehicle engine manufacturing	5219	Navigation service (water transport)
6322	Motor vehicle insurance provision	2419	Navigational systems and equipment manufacturing
2240	Motor vehicle number plate manufacturing	0135	Nectarine growing
3921	Motor vehicle parts retailing	1811	Neon gas manufacturing
3504	Motor vehicle part, new, wholesaling	2432	Neon sign manufacturing
7720	Motor vehicle testing	1332	Net manufacturing n.e.c.
1914 2392	Motor vehicle tyre manufacturing Motorboat, inboard and outboard, building	9112	Netball club operation
3503	Motorhome wholesaling	9113	Netball court or stadium operation
3912	Motorised minibike retailing	3711	Netting, textile wholesaling
3494	Motor, electric, wholesaling	1332	Netting, textile, manufacturing
2463	Mould making machinery manufacturing	8512 3911	Neurology service
2121	Moulded cast iron pipe or tube manufacturing	3501	New car retailing New car wholesaling
1529	Moulded paper pulp product (e.g. egg trays or	6020	News collection service
	cartons) manufacturing	5412	Newsletter publishing (except internet)
2469	Moulding machine manufacturing n.e.c.	5411	Newspaper publishing (except internet)
2034	Moulding, concrete, manufacturing	4244	Newspaper retailing
2032	Moulding, plaster, manufacturing	3735	Newspaper wholesaling
2461	Mowing equipment manufacturing	1510	Newsprint manufacturing
2319	Muffler manufacturing	0806	Nickel ore mining
9419	Muffler repair (automotive)	2139	Nickel oxide production in association with nickel
8910	Museum operation n.e.c.		smelting
0121	Mushroom spawn growing	2293	Nickel plating
6010	Music archive operation	2139	Nickel smelting or refining
5521	Music book publishing	4520	Night club operation
5521	Music book (bound sheet music) publishing	2911	Night soil collection service
9003	Music bowl operation Music conveight buying and selling	7712	Night watchman service
5521 5521	Music copyright buying and selling Music publishing	1813	Nitric acid manufacturing
8212	Music publishing Music school operation	1813	Nitrite manufacturing
0414	music scrioor operation	1811	Nitrogen (gas and liquid) manufacturing

1831 Nitrogenous fertiliser material manufacturing 3323 Oil treating compound wholesaling 1811 Nitrous oxide manufacturing 0149 Oilseed growing n.e.c. 1311 Noil, wool, manufacturing 0137 Olive growing 6419 Nominee service 1150 Olive oil manufacturing 4129 0123 Non-alcoholic drinks retailing Onion growing (outdoors) 1829 Non-cellulose fibre or filament manufacturing n.e.c. 0990 Opal mining 1821 Non-cellulose resin manufacturing 9001 Opera company operation 6230 Non-depository financing 9003 Opera house operation 6230 Non-depository home lending operation 7714 Operating correctional facility on a contract or fee Non-depository money lending operation 6230 basis 6925 2921 Operating landfills Non-destructive testing service 2139 Non-ferrous alloy manufacturing n.e.c. 2921 Operating other waste treatment facilities 2431 Non-ferrous cable, wire or strip manufacturing 8790 Operation of soup kitchen (including mobile) 2139 Non-ferrous metal n.e.c. from waste material 6962 Operations research service (commercial) recovering 2411 Ophthalmic article manufacturing 2139 Non-ferrous metal n.e.c. refining 8512 Ophthalmology service Non-ferrous metal rolling, drawing or 8532 Optical dispensing 2149 extruding (except aluminium) 2431 Optical fibre cable, insulated, manufacturing 1821 Non-vulcanisable elastomer manufacturing 2419 Optical fibre cable, uninsulated, manufacturing 1162 Noodle manufacturing 2010 Optical glass or blanks for lenses manufacturing 6931 Notary service 2411 Optical instrument or equipment manufacturing 3491 4272 Note book retailing Optical instrument wholesaling 0112 Nursery production n.e.c. (outdoors) 9422 Optical instrument (including microscopes and 0111 Nursery production n.e.c. (under cover) telescopes) repair and maintenance 4232 Nursery stock retailing 2411 Optical lens grinding 3319 Nursery stock, horticultural, wholesaling 5921 Optical scanning service 8601 Nursing home operation 8532 Optician service 8539 Nursing service 8531 Oral pathology service 2292 Nut or bolt, metal, manufacturing 8531 Oral surgery service 3609 Nuts wholesaling (roasted, salted or sugar coated) 0136 Orange growing 1182 Nut, candied, manufacturing 9001 Orchestra operation 1829 Nylon manufacturing 0114 Orchid growing (under cover) 1812 Organic dye or pigment manufacturing 1811 0 Organic gas manufacturing 1494 Oriented strand board (OSB) manufacturing 0149 Oat growing 9112 Orienteering club operation 1162 Oatmeal manufacturing 2223 Ornamental architectural aluminium work 1162 Oats, hulled or shelled, manufacturing manufacturing Oats, kilned or unkilned, manufacturing 1162 2229 Ornamental architectural metalwork manufacturing 6910 Observatory research service (except aluminium) 8401 Obstetric hospital 2034 Ornamental concrete or terrazzo product 8512 Obstetrics service manufacturing 8539 Occupational therapy service 0203 Ornamental fish farming 0413 Ocean trolling 2010 Ornamental glassware manufacturing 6922 Oceanographic surveying service 0112 Ornamental plant growing (outdoors) 2462 Off-highway truck manufacturing 0111 Ornamental plant growing (under cover) 1611 Off-set lithographic printing Ornamental woodwork manufacturing 1499 7291 Office administrative service n.e.c. 8531 Orthodontic service Office building construction 3020 Orthopaedic shoe manufacturing (excluding 1352 2511 Office furniture, wooden, manufacturing orthopaedic extension footwear) 9422 Office machine repair and maintenance 8512 Orthopaedic specialist service 2421 Office machine (electronic) manufacturing 8532 Orthoptic service 6639 Office machinery rental 2412 Orthotics (arch support) manufacturing 6712 Office space renting or leasing 8534 Osteopathic service 0201 Offshore longline or rack aquaculture 0199 Ostrich farming 1090 Oil and gas field support service n.e.c. 2499 Outboard motor manufacturing 2499 Oil burner, industrial, manufacturing 9429 Outboard motor repair 2919 Oil collection service 4245 Outboard motor retailing 3233 Oil heater installation 9139 Outdoor adventure operation n.e.c. 3499 Oil heater wholesaling 2511 Outdoor furniture, wooden, manufacturing 2449 Oil heater, domestic, manufacturing 1351 Outerwear manufacturing 1701 Oil or grease base stock manufacturing 2441 Ovens, domestic, manufacturing 3321 Oil or grease, industrial or lubricating, wholesaling 2010 Ovenware, glass, manufacturing 3109 Oil refinery construction (except buildings) 2499 Oven, industrial, manufacturing (except electric) 0700 Oil shale mining

5029	Over snow transport operation	7510	Parliament operation (central government)
3101	Overpass construction	7520	Parliament operation (state government)
6322	Owner's liability insurance provision	4212	Parquetry retailing
1811	Oxygen manufacturing Oyster catching (except from cultivated	1494	Particleboard manufacturing Partition, prefabricated aluminium, manufacturing
0419	oyster carching (except from cultivated oyster beds)	2223 2229	Partition, prefabricated metal, manufacturing (except
0201	Oyster farming (rack)	4449	aluminium)
1120	Oyster, shelling, freezing or bottling in brine	3411	Parts, agricultural or construction machinery,
1120	Oyster, shelling, freezing of botting in brine	9711	wholesaling
	P	4820	Passenger ferry service
2/12		4820	Passenger ship management service (i.e. operation of
2412	Pacemaker manufacturing	10-0	ships on behalf of owners)
7320	Packing fresh fruit and vegetables	0139	Passionfruit growing
7320 8512	Packing pharmaceutical and medical products Paediatric service	1162	Pasta, fresh or dried, manufacturing
8531	Paedodontic service	1172	Pastry manufacturing (includes frozen dough; factory
2422	Pager manufacturing		based)
4221	Pager retailing	1162	Pastry mix manufacturing
5809	Paging service	4129	Pastry retailing (not manufactured on the same
2599	Paint brush manufacturing		premises)
1916	Paint or varnish remover manufacturing	0159	Pasture growing for hay or silage
4231	Paint retailing	0149	Pasture seed growing
1916	Paint tinting manufacturing	1113	Pate manufacturing (except fish)
3339	Paint wholesaling	6931	Patent attorney service
8212	Painting instruction	6640	Patent leasing
3244	Painting of buildings or other structures	4271	Patent medicine retailing
2293	Painting of manufactured metal products	8520	Pathology laboratory service
0414	Pair trawling	0201	Paua farming (longline or rack)
1499	Pallet (wooden) manufacturing	0203	Paua farming (pond)
9412	Panel beating (motor body repairing)	4273	Pawnbroking
2034	Panel or section, prefabricated concrete,	0139	Pawpaw growing
	manufacturing	5622	Pay television, broadcasting network operation
1171	Panini manufacturing (factory based)	5622	Pay television, broadcasting service
1340	Panty hose manufacturing	5622 7291	Pay television, broadcasting station operation Payroll processing
2142	Paper-backed aluminium foil manufacturing	0123	Pea growing (outdoors; except dry field peas)
1522	Paper bag manufacturing	0125	Peach growing
1523	Paper label manufacturing (except adhesive)	0159	Peanut growing
9429	Paper making and printing trade machinery repair and maintenance	0134	Pear growing
2469	Paper making machinery or equipment	0201	Pearl oyster farming (rack)
2409	manufacturing	0419	Pearling (except pearl oyster farming)
3419	Paper making machinery or equipment wholesaling	0600	Peat cutting (except horticultural)
1510	Paper manufacturing	0911	Pebble quarrying
1524	Paper napkin manufacturing	0139	Pecan nut growing
3736	Paper or paper board container wholesaling	1320	Pelt finishing and tanning
1529	Paper product manufacturing n.e.c.	2599	Pen manufacturing
3736	Paper product wholesaling n.e.c.	4272	Pen or pencil retailing
1510	Paper pulp manufacturing	2599	Pencil manufacturing
1523	Paper stationery manufacturing	1851	Penetrant manufacturing
3736	Paper stationery wholesaling	6330	Pension fund, separately constituted, operation
1524	Paper towel manufacturing	9559	Pensioners' association operation
3736	Paper wholesaling	0115	Peony growing (outdoor)
1521	Paperboard container manufacturing	0111	Perennial growing (under cover)
1523	Paperboard game manufacturing	9001	Performing arts operation n.e.c.
1510	Paperboard manufacturing	8212	Performing arts school operation
1523	Paperboard toy manufacturing	9003	Performing arts venue operation n.e.c.
1333	Parachute manufacturing	1852	Perfume manufacturing
1709	Paraffin wax manufacturing	4271	Perfume retailing
3321	Paraffin wholesaling	3720 5412	Perfume wholesaling
9559	Parent-teachers' association operation	5412 4244	Periodical publishing (except internet) Periodical retailing
8219	Parental education program operation	3735	Periodical wholesaling
3101	Parking lot construction (except buildings)	3733 8531	Periodontic service
2419	Parking meter manufacturing	2090	Perlite, expanded, manufacturing
9533	Parking service	1851	Peroxide preparation manufacturing
9533	Parking station operation		5

1214 Perry, alcoholic, manufacturing 1172 Pie manufacturing (including meat, fruit or vegetable 0139 Persimmon growing pies; factory based) 4259 Personal accessory retailing n.e.c. 4214 Piece-goods retailing 9539 Personal fitness training service 3711 Piece-goods wholesaling 6962 0192 Personnel management consulting service Pig farming 7312 2110 Pig iron manufacturing Pest control service (except agricultural and forestry) 1832 0192 Pesticide manufacturing n.e.c. Pig raising 4232 Pesticide retailing 3323 Pigment wholesaling 3323 Pesticide wholesaling 3109 Pile driving 4279 Pet and pet accessory retailing 1333 Pillow manufacturing (except rubber) 9539 1920 Pet boarding service Pillow or cushion, natural rubber, manufacturing 0199 5219 Pet breeding Pilotage service 9520 Pet cemetery operation 2291 Pin manufacturing (except metallic dowel pins) 3739 Pet food wholesaling 0301 Pine cone collecting 1192 Pet food, canned, manufacturing 0139 Pineapple growing 9539 Pet grooming service 2299 Pipe coil manufacturing 3299 2210 Pipe fittings, forged iron or steel, manufacturing Petrol bowser installation 2451 2299 Pipe fittings, non-ferrous metal, manufacturing Petrol pump manufacturing 4000 Petrol retailing 1912 Pipe fittings, plastic, manufacturing 1709 Petroleum coke and petroleum coke product 2121 Pipe fitting, cast, ferrous, manufacturing manufacturing 1220 Pipe tobacco manufacturing 1011 Petroleum exploration 3109 Pipeline construction 0700 Petroleum gas extraction 6923 Pipeline engineering consulting service 1709 Petroleum jelly manufacturing 5021 Pipeline operation for the transport of gas, oil and 1709 Petroleum oil blending other material 3321 Petroleum product wholesaling 3332 Pipes and pipe fitting wholesaling 1701 Petroleum refining or blending 2142 Pipe, aluminium, manufacturing 1709 Petroleum solvent manufacturing 2029 Pipe, ceramic, manufacturing (including vitreous 1709 Petroleum wax manufacturing china or porcelain) 0159 Pharmaceutical/cosmetic plant growing 2034 Pipe, concrete, manufacturing 4271 Pharmacy, retail, operation 2149 Pipe, non-ferrous metal, manufacturing (except 1821 Phenol formaldehyde manufacturing aluminium) 1912 1709 Phenol manufacturing Pipe, plastic, manufacturing 1171 1831 Phosphate fertiliser material manufacturing Pita bread manufacturing (factory based) 4232 0990 Phosphate rock mining Plant, garden, retailing 2032 1811 Phosphine gas manufacturing Plaster of paris manufacturing 1813 Phosphoric acid manufacturing 2032 Plaster product manufacturing (except dental or 3494 Photocopier wholesaling medical plasters) 2421 Photocopying machine manufacturing 3339 Plaster wholesaling 9422 Photocopying machine repair and maintenance 3241 Plaster work on construction projects 3241 Plasterboard fixing or finishing 1611 Photocopying service 9532 Photofinishing laboratory operation 2032 Plasterboard manufacturing 9532 Photofinishing service 2142 Plastic-coated aluminium foil manufacturing 6922 Photogrammetry 3323 Plastic block, rod, plate or other unfinished form 1891 Photographic chemical manufacturing wholesaling 2293 4279 Photographic chemical retailing Plastic coating of metal 4213 Plastic container retailing 3323 Photographic chemical wholesaling Plastic decorative laminated sheet wholesaling 3494 Photographic equipment, electrical or electronic, 3339 wholesaling 3323 Plastic film sheeting wholesaling 4279 Photographic film or paper retailing 1911 Plastic lamination with paper 1912 9532 Photographic film processing Plastic union manufacturing Photographic film wholesaling 3339 3499 Plastic wood wholesaling 1891 Photographic sensitised cloth manufacturing 3323 Plasticiser wholesaling 1891 Photographic sensitised film manufacturing 2010 Plate glass manufacturing 1891 Photographic sensitised paper manufacturing 1612 Platemaking service, printing 1891 2299 Photographic sensitised plate manufacturing Platework n.e.c. 3499 Photographic supply wholesaling n.e.c. 2142 Plate, aluminium, manufacturing 9422 Photographic (including camera) equipment repair 2149 Plate, non-ferrous metal, manufacturing (except 8212 Photography school operation aluminium) Physiotherapy service 8533 0809 Platinum group metal mining 5102 Pick-up and delivery service n.e.c. 8010 Playcentre operation (NZ only) 2592 4213 Picnicware retailing Playground equipment manufacturing Picture or mirror frame, wooden, manufacturing 1499 3734 Playground equipment wholesaling 9003 Playhouse operation

1523	Playing cards manufacturing	2034	Post or pole, concrete, manufacturing
9002	Playwriting or screenwriting	0302	Post shaping (forest)
1920	Plug, natural rubber, manufacturing	5514	Post synchronisation sound dubbing
0135	Plum or prune growing	5101 5419	Postal agency operation
3332	Plumber's fitting wholesaling		Postcard publishing (except internet) Postgraduate school, university operation
4231 4231	Plumbers' fittings retailing Plumbers' tools retailing	8102 6639	Pot plant hire
1912	Plumbing fittings, plastic, manufacturing (including	4232	Pot plant retailing
1914	joints, elbows and flanges)	1213	Potable spirit manufacturing
3332	Plumbing tool wholesaling	1831	Potash fertiliser manufacturing
3231	Plumbing (except marine)	1831	Potassium chloride fertiliser manufacturing
1493	Plywood manufacturing	1191	Potato crisp manufacturing
3331	Plywood wholesaling	3609	Potato crisp wholesaling
2491	Pneumatic conveyor system manufacturing	0123	Potato growing (outdoors)
2462	Pneumatic drill manufacturing (for construction	2029	Pottery goods manufacturing
	work)	1112	Poultry abattoir operation
2463	Pneumatic tool manufacturing n.e.c.	1112	Poultry croquette manufacturing
4221	Pocket calculator, electronic, retailing	0172	Poultry farming (for eggs)
8539	Podiatry service	0171	Poultry farming (for meat)
0302	Pole hewing (forest)	1192	Poultry feed, prepared, manufacturing
7711	Police service operation	0172	Poultry hatchery operation (egg breeds)
7711	Police station operation	0171	Poultry hatchery operation (meat breeds)
7510	Policy formulation and administration (central	1112	Poultry meat or bone meal manufacturing
	government)	1112	Poultry meat packing
7530	Policy formulation and administration (local	1112	Poultry meat processing (including canning)
	government)	1113	Poultry smallgoods manufacturing
7520	Policy formulation and administration (state	3602	Poultry wholesaling (except canned)
	government)	4121	Poultry, fresh, retailing
1851	Polish manufacturing	2293	Powder coating of metal and metal products
3323	Polish wholesaling	1211	Powder flavour manufacturing (for soft drinks)
9559	Political party operation	2142	Powder or flake, aluminium, manufacturing
1161	Pollard manufacturing (from wheat, barley or rye)	2149	Powder or flake, non-ferrous metal, manufacturing,
6925	Pollution monitoring service	2110	n.e.c.
1821	Polyacrylate manufacturing	2110	Powder, iron or steel, manufacturing
1821	Polybutadiene manufacturing	2463	Power tool, pneumatic or power operated,
1821	Polycarbonate manufacturing (except polycarbonate	2202	manufacturing n.e.c.
1012	sheet) Polycarbonate sheet manufacturing	2392 4279	Powerboat building Pram retailing
1912 1829	Polyester manufacturing	0203	Prawn farming (pond)
1821	Polyethylene manufacturing	0412	Prawn fishing
1912	Polymer container manufacturing n.e.c.	1199	Pre-prepared meal, frozen, manufacturing
1919	Polymer product manufacturing n.e.c.	1612	Pre-press printing service
1913	Polymeric foam product manufacturing n.e.c.	3739	Pre-recorded audio media wholesaling
1821	Polymethacrylate manufacturing	6632	Pre-recorded electronic media rental
1829	Polyolefin manufacturing	3739	Pre-recorded entertainment media wholesaling
1821	Polypropylene manufacturing	6632	Pre-recorded video cassette rental
1821	Polystyrene manufacturing	6632	Pre-recorded video disc rental
1821	Polyurethane manufacturing	3739	Pre-recorded video media wholesaling
1821	Polyvinyl acetate manufacturing	8010	Pre-school operation
1821	Polyvinylchoride (PVC) manufacturing	3322	Precious metal scrap dealing (wholesaling)
3291	Pond construction	3732	Precious metal wholesaling
1182	Popcorn, candied, manufacturing	9422	Precision equipment calibration
2029	Porcelain goods manufacturing	2034	Prefabricated concrete building manufacturing
5212	Port operation	3020	Prefabricated non-residential building assembly,
3499	Portable fire extinguisher wholesaling		erection or installation on-site (except sheds,
2911	Portable toilet hiring and waste collection service		garages or carports)
5910	Portal web search operation	2221	Prefabricated structural steel parts manufacturing
6419	Portfolio, investment, management service	3020	Prefabricated temperature controlled structures
	(on a commission or fee basis)		installation
2031	Portland cement manufacturing	1162	Prepared breakfast cereal manufacturing
6991	Portrait photography service	4271	Prescription, medicine, dispensing
0420	Possum hunting and trapping	3609	Preserved fruit or vegetable wholesaling
5514	Post-production facility, motion picture or video	2499	Pressure gauge manufacturing
5101	Post office operation		

2499 Press, mechanical, manual or hydraulic, 9129 Race dog training operation manufacturing n.e.c. 6620 Racehorse leasing 2463 Press, woodworking or metal working, manufacturing 9129 Racehorse training operation 1831 Prilled ammonium nitrate manufacturing 9121 Racing authority or board 8021 9112 Primary school operation (except combined Racing car club operation 5412 primary/secondary school) Racing form publishing (except internet) 0141 Prime lamb raising 9129 Racing kennels operation 0145 Prime lamb raising and grain growing 9129 Racing stables operation 1916 Primer manufacturing 9422 Radar and sonar equipment repair and maintenance 4222 2419 Printer retailing Radar systems and equipment manufacturing 1916 1919 Printing ink manufacturing Radiator and heating hose, plastic or composite, 2469 Printing machinery or equipment manufacturing manufacturing 3419 Printing machinery or equipment wholesaling 2319 Radiator manufacturing 1612 Printing support service n.e.c. 9421 Radio and stereo repair and maintenance (except 7714 Prison farm operation automotive) 7714 Prison operation 5412 Radio and television guide publishing (except Private household employing domestic personnel internet) 9601 Private household employing staff 2422 Radio broadcast studio equipment manufacturing 6923 Process engineering consulting service 5610 Radio broadcasting service 3494 2090 Processed lightweight aggregate manufacturing Radio or television part wholesaling 2429 9002 Producing or directing original artistic or cultural Radio receiving set manufacturing 4221 work Radio receiving set retailing (except car radios) 5522 Producing pre-recorded radio programming 3494 Radio receiving set wholesaling 8101 2419 Professional and management development training Radio remote control equipment manufacturing Professional and scientific equipment manufacturing n.e.c. 6640 Radio spectrum right leasing n.e.c. 3491 Professional equipment wholesaling n.e.c. 5610 Radio station operation Professional photography service 2422 Radio transceiver manufacturing Professional, scientific and technical services n.e.c. 2422 Radio transmitter manufacturing 1912 Profile shapes, plastic, manufacturing n.e.c. 5610 Radio (including satellite radio) network operation 4221 Projector retailing 2221 Rafter, prefabricated steel, manufacturing 2393 1811 Propane gas manufacturing Rail carriage manufacturing 1892 2110 Propellent powder manufacturing Rail fastening or other rail accessory manufacturing 5292 8531 Prosthodontic service Rail freight forwarding service 9534 4710 Prostitution service Rail freight transport service 7712 4720 Protection service Rail passenger transport service 8402 2223 Psychiatric hospital Railing, aluminium, manufacturing 8512 Psychiatry service 2229 Railing, metal, manufacturing (except aluminium) 9539 Psychic service 3109 Railway permanent way construction 2393 4520 Pub operation Railway rolling stock manufacturing 6950 Public opinion research service 0302 Railway sleeper hewing 7719 Public order and safety service n.e.c. 2034 Railway sleeper, concrete, manufacturing 8219 Public speaking training 5299 Railway station or terminal operation 1320 Pulling sheep and lamb skin 6619 Railway stock leasing 9429 Pump and compressor repair 2110 Rail, steel, manufacturing 2441 2451 Pump manufacturing Rangehood, domestic, manufacturing 2139 2451 Pumping equipment manufacturing Rare earth metal smelting Pumping machinery or equipment wholesaling 3499 0133 Raspberry growing 1211 Purified water manufacturing 1832 Rat poison manufacturing 0414 Purse seining 2519 Rattan furniture manufacturing 0160 1892 Pyrotechnic goods manufacturing Raw cattle milk production 1892 Pyrotechnic manufacturing 0141Raw sheep milk production 1829 Rayon manufacturing 2299 Razor or razor blade manufacturing (except power Q operated) 6923 Quantity surveying service 2033 Ready-mixed concrete manufacturing 0990 Quartz quarrying n.e.c. 6720 Real estate agency service 2031 Quick hydrated lime manufacturing 6720 Real estate auctioning service 0134 Quince growing 6720 Real estate management service Real estate rental agency service 6720 R 7291 Reception service 0199 Rabbit farming 5522 Record distribution 0420 Rabbit hunting or trapping 2429 Record player manufacturing 3602 Rabbit meat wholesaling 5522 Record production

5522	Record production and distribution	8601	Residential care for the aged operation
1709	Recovery of lubricating oil or grease from used	6711	Residential property body corporate operation
1/0/	petroleum waste products	6711	Residential property strata corporation operation
9139	Recreational activity n.e.c.	8609	Residential refuge operation
0133	Redcurrant growing	2090	Resin coated sand manufacturing
6010	Reference library operation	0301	Resin gathering
0510	Reforestation service	4400	Resort operation
2029	Refractory product manufacturing	2412	Respirator manufacturing
5309	Refrigerated storage service	8609	Respite residential care operation
1919	Refrigeration container insulation sheet	4511	Restaurant operation
	manufacturing	7292	Resume writing service
3233	Refrigeration equipment installation	9551	Retail traders' association operation
9429	Refrigeration equipment (industrial) repair	3291	Retaining wall construction
	and maintenance	1914	Retread or rebuilt tyre manufacturing
2452	Refrigeration equipment, commercial or	0804	Reworking of mullock heaps or tailings for gold
	industrial, manufacturing	8512	Rheumatology service
3494	Refrigeration equipment, wholesaling	1161	Rice flour, meal or offal manufacturing
1811	Refrigeration gas manufacturing	0146	Rice growing
2441	Refrigerator compressor, domestic, manufacturing	1161	Rice manufacturing (including parboiled)
2441	Refrigerator, domestic, manufacturing	1199	Rice preparation manufacturing n.e.c.
9421	Refrigerator, domestic, repair	1140	Rice preparation, canned, manufacturing
4221	Refrigerator, retailing	1161	Rice starch manufacturing
9114	Regional/district sporting association or league	3312	Rice wholesaling
7720	Regulating casino and other gambling	3609	Rice, milled or polished, wholesaling
7720	Regulating food and agricultural standards	4810	River freight transport service
7720	Regulating qualification standards	0911	River gravel quarrying, washing or screening
7530	Regulation enactment and enforcement	3109	River work construction
2221	(local government)	2292 3101	Rivet, metal, manufacturing
3224	Reinforcing mesh, welded steel, manufacturing Reinforcing steel erection	0919	Road construction or sealing
2221	Reinforcing steel rod, processed, manufacturing	5292	Road fill quarrying Road freight forwarding service
2221	(from wire bar or merchant bar)	5299	Road freight terminal operation
3339	Reinforcing wire wholesaling	4610	Road freight transport service
6322	Reinsurance (except life) provision	5299	Road passenger terminal operation
1611	Relief printing, including letterpress and flexographic	4623	Road passenger transport n.e.c
	printing	7311	Road sweeping
4244	Religious book retailing	5299	Road vehicle driving service (except owner/operator)
4279	Religious goods (except books) retailing	4610	Road vehicle towing
9540	Religious organisation operation	2491	Robotic material handling equipment manufacturing
9540	Religious shrine operation	0411	Rock lobster fishing or potting
9540	Religious temple operation	3291	Rockery work
7714	Remand centre operation	2090	Rockwool manufacturing
2922	Remediation service, environmental	0911	Rock, ornamental, gathering
2422	Remote monitoring alarm system equipment	1912	Rod or tube, plastic, manufacturing
	manufacturing	2142	Rod, aluminium, manufacturing
3212	Removal of overburden	2149	Rod, non-ferrous metal, manufacturing
3020	Renovation or alteration of non-residential buildings		(except aluminium)
3019	Renovation or alteration of residential building n.e.c.	3339	Roller shutter wholesaling
3222	Repair of brickwork	2223	Roller shutter, aluminium, manufacturing
3234	Repair of installed fire or burglar security alarm	2229	Roller shutter, metal, manufacturing (except
2224	systems	2//2	aluminium)
3231	Repair of installed plumbing	2462	Roller, road, manufacturing
3221	Repair of kerbs, gutters or other concrete structural	2034	Roof component, concrete, manufacturing
2202	products	2110	Roof decking, steel, manufacturing
2393	Repair of locomotives and rolling stock	3223	Roof painting, spraying or coating
3232	Repair or maintenance of electrical wiring (except of	2319 2029	Roof rack manufacturing Roof tile, clay or terracotta, manufacturing
2101	electricity transmission or distribution lines)		
3101 7293	Repair or maintenance of roads or bridges Repossession service	2034 3223	Roof tile, concrete, manufacturing Roof tiling
8921	Reptile park operation	2221	Roof tring Roof truss, prefabricated steel, manufacturing
7713	Rescue service	3242	Roof truss, wooden, fixing
6910	Research farm operation	1492	Roof truss, wooden, manufacturing
8102	Research school, university operation	2224	Roofing component, metal, manufacturing (except
7311	Residential building cleaning		aluminium)

3339 Roofing material wholesaling 5809 Satellite earth station operation 2224 Roofing, metal, manufacturing (except 5802 Satellite telecommunications network aluminium) operation 1332 Rope manufacturing (except wire rope) 1140 Sauce manufacturing (except Worcestershire 3711 Rope wholesaling (except wire rope) sauce) 1411 9539 Rough sawn timber manufacturing Sauna bath operation 0302 Rough shaping of forest timber 3602 Sausage wholesaling 2291 Round wire manufacturing 6221 Savings bank operation 7540 Royal commission operation 1199 Savoury speciality manufacturing 1915 2463 Rubber adhesives manufacturing Saw, power operated, manufacturing 1920 3299 Rubber balloon, natural rubber, Scaffolding construction 6631 Scaffolding rental (except erection of scaffolding) manufacturing 1920 Rubber band, natural rubber, manufacturing 2221 Scaffolding, prefabricated steel, 1920 Rubber glove, natural rubber, manufacturing manufacturing 3419 Rubber making or working machinery or equipment 9422 Scales, professional or scientific, repair and wholesaling maintenance 1916 3494 Rubbing compound (frits) manufacturing Scale, electrical or electronic, wholesaling 2911 Rubbish collection service 3499 Scale, non-electrical or non-electronic, 2921 Rubbish dump or tip operation wholesaling 4621 Rural bus service 1120 Scallop, preserved, manufacturing 8511 Rural general medical practice service 0412 Scampi fishing 1709 5010 Rust arresting compound manufacturing Scenic railway operation 0805 4622 Rutile sand mining School bus service 1161 Rye flour, meal or offal manufacturing 3491 Scientific equipment wholesaling 2010 Scientific glassware manufacturing 6910 Scientific research service S 2299 Scissor manufacturing (except electric) 1841 Saccharin manufacturing 3503 Scooter wholesaling 1320 Saddle manufacturing 2399 Scooter, electronic, manufacturing 1892 Safety fuse manufacturing 1311 Scoured wool manufacturing 2010 Safety glass manufacturing 1851 Scouring compound manufacturing 1912 Safety goggle, plastic, manufacturing 1320 Scraping fur and pelt 2291 Safety pin manufacturing 2512 Screen partition, metal, manufacturing 0149 Safflower growing 1611 Screen printing on made-up clothing 1161 Sago manufacturing 3339 Screening wire wholesaling 3711 Sail cloth wholesaling 2291 Screening, wire, manufacturing 1333 Sail manufacturing 3339 Screens, window, wholesaling 2592 Sailboard manufacturing 2299 Screwdriver manufacturing (including bits or 4241 Sailboard retailing blades; except pneumatic or power operated) 2392 Sailboat manufacturing 2292 Screw, metal, manufacturing 4245 Sailing or nautical accessory retailing 9002 Sculpting 8211 Sailing school operation 8212 Sculpture instruction 6962 Sales advisory service 1120 Seafood, canned, manufacturing 0202 Salmon farming (caged) 3609 Seafood, canned, wholesaling 0203 Salmon farming (pond or tank) 3604 Seafood, fresh or frozen, wholesaling 0990 Salt harvesting 4121 Seafood, fresh, retailing 0411 Saltwater crayfish fishing 1120 Seafood, preserved, manufacturing 1199 Salt, cooking or table, manufacturing 1413 Seasoning timber 3609 Salt, household, wholesaling 1199 Seasoning, food, manufacturing 5219 Salvage service, marine 2319 Seat belt manufacturing 6940 Sample distribution service 1320 Seat cover, sheepskin, manufacturing 3299 Sand blasting or steam cleaning of building Seat cover, textile, manufacturing (except 1333 exteriors sheepskin) 0911 Sand quarrying, washing or screening 2511 Seat, upholstered, manufacturing 3339 Sand wholesaling 0201 Seaweed farming (longline or rack) 1352 Sandal manufacturing 0419 Seaweed harvesting 1899 Sandalwood oil distilling 4273 Second-hand book retailing 0919 Sandstone quarrying 3739 Second-hand bottle dealing (wholesaling) 2921 Sanitary disposal service 4273 Second-hand cloth retailing 6923 Sanitary engineering consulting service 4273 Second-hand electrical, electronic or 1524 Sanitary napkin (cellulose-based) computer equipment retailing manufacturing 4273 Second-hand furniture retailing Sanitary paper product manufacturing n.e.c. 1524 4273 Second-hand goods retailing n.e.c. 5622 Satellite broadcasting network operation 3739 Second-hand goods wholesaling n.e.c. 5622 Satellite broadcasting station operation

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4273	Second-hand jewellery retailing	9421	Sewing machine (domestic) repair
4273	Second-hand record, tape, CD, DVD or	2449	Sewing machine, domestic, manufacturing
42/3	videos retailing	2469	Sewing machine, domestic, manufacturing Sewing machine, industrial, manufacturing
4273	Second-hand sports card retailing	3711	Sewing thread wholesaling
3505	Second hand motor cycle parts wholesaling	6419	Share registry operation
3505	Second hand motor vehicle parts	0160	Sharemilking dairy cattle
0,7.7	wholesaling	4221	Shaver, electric, retailing
8023	Secondary college operation (combined	3494	Shaver, electric, wholesaling
	primary/secondary school)	1852	Shaving preparation manufacturing
8022	Secondary college operation (except	2222	Shed, prefabricated metal, manufacturing
	combined primary/secondary school)	1491	Shed, prefabricated wood, manufacturing
8023	Secondary school operation (combined	0141	Sheep agistment service
	primary/secondary school)	0144	Sheep and beef cattle farming
8022	Secondary school operation (except	3323	Sheep dip wholesaling
	combined primary/ secondary school)	0141	Sheep farming
8101	Secretarial training	0145	Sheep farming and grain growing
2142	Section, aluminium, rolling, drawing or	1192	Sheep lick manufacturing Sheep lick wholesaling
2149	extruding Section, non-ferrous metal, rolling, drawing	3323 0522	Sheep shearing Sheep shearing
2149	or extruding (except aluminium)	1913	Sheet foam manufacturing
2110	Section, steel, manufacturing	5521	Sheet music publishing
7712	Security alarm monitoring service	3739	Sheet music wholesaling
7712	Security guard service	2142	Sheet, aluminium, manufacturing
3234	Security system installation	2149	Sheet, non-ferrous metal, manufacturing
6419	Security valuation service		(except aluminium)
0529	Seed grading or cleaning	2032	Sheet, plaster, manufacturing
0159	Seed growing n.e.c.	1916	Shellac manufacturing
0112	Seedling growing (outdoors)	2512	Shelving, metal, manufacturing
0111	Seedling growing (under cover)	1214	Sherry manufacturing
4232	Seedlings retailing	4820	Ship charter, lease or rental, with crew, for
3319	Seed, farm or garden, wholesaling		passenger transport
0115	Seed, flower, growing (outdoors)	4810	Ship freight management service (i.e.
0114	Seed, flower, growing (under cover)	-044	operation of ships on behalf of owners)
4232	Seed, garden, retailing	5211	Ship loading or unloading service (provision of
6925 6922	Seismic survey data analysis service	5212	labour)
1161	Seismic surveying service Self-raising flour manufacturing	5212	Ship mooring service Ship registration and agency service
9531	Self-service laundry operation	6619	Ship rental (without crew)
6712	Self-storage renting or leasing	2391	Ship repairing
2429	Semi-conductor manufacturing	2391	Ship wrecking
3019	Semi-detached house construction	2391	Shipbuilding
2110	Semi-finished product, iron or steel,	9429	Shipping barrel and drum reconditioning
	manufacturing		and repairing
1161	Semolina manufacturing	6619	Shipping container rental
3231	Septic tank installation (including repair)	2319	Shock absorber manufacturing
2921	Septic tank pumping or cleaning service	1352	Shoe manufacturing
	(except repairs and maintenance)	4252	Shoe retailing
2919	Septic tank waste collection service (except	9539	Shoe shining
1/11	repairs and maintenance)	1411	Shook manufacturing (for containers)
1611	Seriography (screen printing)	2223	Shop front, aluminium, manufacturing
1841 4000	Serum manufacturing Service station operation (mainly petrol	2229	Shop front, metal, manufacturing (except aluminium)
4000	retailing)	3494	Shop or office scale wholesaling
4400	Serviced apartments	6712	Shopping centre renting or leasing
9002	Set designing service	2291	Shopping trolley manufacturing
0414	Set netting, fishing	2223	Shower screen, aluminium framed,
2292	Set screw, metal, manufacturing		manufacturing
3109	Sewage or stormwater drainage system	1912	Shower stall, plastic, manufacturing
	construction	7320	Shrink wrapping service
2812	Sewage pumping station operation	4232	Shrub or tree retailing
3109	Sewage treatment plant construction	2229	Shutter, metal, manufacturing (except
2812	Sewage treatment plant operation		aluminium)
2812	Sewerage system operation	5010	Sightseeing bus, coach or tramway operation
3494	Sewing machine wholesaling	2599	Sign manufacturing (except electrical)

1892	Signal flare manufacturing	1340	Sock manufacturing
2419	Signalling equipment, electrical,	1211	Soda water manufacturing
241)	manufacturing n.e.c.	1813	Sodium bicarbonate manufacturing
6924	Signwriting	1813	Sodium carbonate manufacturing
2432	Sign, electric, manufacturing	1813	Sodium hydroxide manufacturing
1811	Silane gas manufacturing	1831	Sodium nitrate fertiliser manufacturing
2029	Silica brick, refractory, manufacturing	1211	Soft drink manufacturing
0990	Silica mining (for industrial purposes)	3609	Soft drink wholesaling
1813	Silicate manufacturing	1333	Soft furnishing manufacturing
2090	Silicon carbide abrasives manufacturing	4214	Soft furnishing retailing
2139	Silicon smelting	3711	Soft furnishings wholesaling
1916	Silk screen ink manufacturing	7000	Software development (customised) service
2231	Silo, metal, manufacturing		(except publishing)
0807	Silver-lead-zinc ore mining	7000	Software installation service
2133	Silver-lead bullion manufacturing	5420	Software publishing (non-customised)
0807	Silver ore mining	1412	Softwood wood chip manufacturing
2293	Silver plating	1832	Soil fumigant manufacturing
2133	Silver smelting, refining	2619	Solar electricity generation
2591	Silverware manufacturing	3231	Solar hot water system installation
4213	Silverware retailing	2452	Solar water heating system, commercial or
0510	Silvicultural service	21)2	industrial, manufacturing
3332	Sink and basin wholesaling	2139	Solder manufacturing
2034	Sink or tub, concrete, manufacturing	2299	Soldering iron manufacturing (except power
2592	Skateboard manufacturing	2/20	operated)
2110	Skelp, steel, manufacturing	2439	Soldering iron, electrical, manufacturing
2291	Skewer, metal, manufacturing	6931	Solicitor service
4400	Ski-lodge operation	2911	Solid waste collection service
8211	Ski instruction	2911	Solid waste haulage service (local)
5029	Ski lift operation	2419	Sonar systems and equipment
5029	Ski tow operation		manufacturing
1131	Skim milk manufacturing	5521	Song publishing
9511	Skin care service	1132	Sorbet manufacturing
2223	Skylight, aluminium, manufacturing	0149	Sorghum growing (except forage sorghum)
2229	Skylight, metal, manufacturing (except	5514	Sound dubbing service, motion picture
	aluminium)	2429	Sound recording equipment manufacturing
2031	Slag cement manufacturing	3494	Sound recording or reproducing equipment,
2090	Slag crushing		wholesaling
1311	Slag wool manufacturing	5522	Sound recording post-production service
2031	Slake lime manufacturing	5522	Sound recording studio operation
3243	Slate flooring installation	2429	Sound reproducing equipment
0919	Slate quarrying	_ 1_/	manufacturing
1333	Sleeping bag manufacturing	6639	Sound reproducing equipment rental
1351	Sleepwear manufacturing	4221	Sound reproducing equipment retailing
2469			
	Slicing machinery, food, manufacturing	1133	Sour cream manufacturing
9512	Slimming service (non-medical)	1199	Soya bean concentrate, isolate or textured
2291	Sling, wire, manufacturing	0.4./0	protein manufacturing
1320	Slipe wool manufacturing	0149	Soybean growing
1352	Slipper manufacturing	2449	Space heater, domestic, manufacturing
1113	Smallgoods manufacturing	2452	Space heating system, commercial or
4129	Smallgoods retailing		industrial, manufacturing
3602	Smallgoods wholesaling	6910	Space tracking research station operation
9412	Smash repair	1140	Spaghetti, canned, manufacturing
3234	Smoke detector installation	2313	Spark plug manufacturing
0420	Snake catching	1214	Sparkling wine manufacturing
0199	Snake farming	0419	Spat catching
4241	Snow ski retailing	6970	Spaying service
1220	Snuff manufacturing	9002	Speaking service (including radio and
1851	Soap manufacturing	, o o -	television announcing)
3323	Soap, industrial, wholesaling	8024	Special school operation (for children with
9112	Soccer club operation	5021	disabilities and special needs; not providing
8219	Social and interpersonal skill training		
			mainstream primary or secondary school
9559	Social history mysoum	(120	education) Specialised food retailing p. a. a.
8910	Social history museum	4129	Specialised food retailing n.e.c.
6910	Social science research service	3609	Specialised food wholesaling n.e.c.

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2469	Specialised machinery and equipment	4273	Stamp, collectible, dealing (retailing)
	manufacturing n.e.c.	1131	Standard milk manufacturing
8102	Specialist institute or college	2599	Stapler manufacturing
8512	Specialist medical clinic service	1161	Starch manufacturing
8512	Specialist medical practitioner service n.e.c.	2313	Starter motor manufacturing
8512	Specialist surgical service	7520	State government administration (except
4279	Specialty stores n.e.c.		justice)
3609	Specific cultural grocery wholesaling	7520	State governor's unit operation
2411	Spectacle frame manufacturing	9114	State/territory sporting association or league
2411	Spectacle lens grinding	4272	Stationery retailing
8532	Spectacles dispensing	6950	Statistical bureau operation
8539	Speech pathology service	6950	Statistical consulting service
2133	Spelter manufacturing	2231	Steam generating boiler manufacturing
0301	Sphagnum moss gathering	2231	Steam superheater manufacturing
0159	Spice crop growing	5010	Steam train operation
1199	Spice manufacturing	2110	Steel alloy manufacturing
2291	Spike, wire, manufacturing	3322	Steel bar, plate, rod, sheet or strip
1213	Spirit-based mixed drink manufacturing		wholesaling
1920	Sponge, natural rubber, manufacturing	2221	Steel plate, perforated, manufacturing
4241	Sporting equipment retailing (except	2299	Steel wool manufacturing
	clothing or footwear)	7292	Stenographic service
3734	Sporting goods wholesaling (except clothing or	4221	Stereo retailing
5751	footwear)	5211	Stevedoring service
2499	Sporting machinery manufacturing n.e.c.	3800	Stock and station agent
9114	Sports administration service	6411	Stock broking or trading (on a commission
6639	Sports and recreation equipment rental	0111	or transaction fee basis)
4251	Sports clothing retailing	2312	Stock crate manufacturing
3712	Sports clothing retaining Sports clothing wholesaling	6419	Stock exchange operation
8211	Sports coaching Sports coaching	1340	Stocking manufacturing
2592	Sports equipment manufacturing n.e.c.	3800	Stocking manufacturing Stockyard operation
9499			
3109	Sports equipment repair	2090 2090	Stone cutting, dressing, polishing or shaping
	Sports field construction		Stone product manufacturing
4252	Sports footwear retailing	0919	Stone quarrying
3712	Sports footwear wholesaling	3339	Stonecutter's tool wholesaling
9113	Sports ground, stadium or venue operation	2029	Stoneware pipe or fittings manufacturing
0112	n.e.c.	3222	Stonework on construction projects
9112	Sports professional	5309	Storage n.e.c.
7299	Sports ticketing service	2231	Storage tank, metal, manufacturing
7299	Sport, art and similar event promotion	4279	Store-based retailing n.e.c.
0/00	service (without facilities)	2812	Stormwater drainage system operation
2432	Spotlight manufacturing (except	9421	Stove and/or oven (domestic) repair
	automotive)	9429	Stove and/or oven (industrial) repair and
2313	Spotlight, automotive, manufacturing	- /- /	maintenance
3244	Spray painting of buildings or other	3494	Stove or heater wholesaling
	structures	2240	Stove pipe, sheet metal, manufacturing
2291	Spring manufacturing	2441	Stove, domestic, manufacturing
2110	Spring steel manufacturing	4221	Stove, retailing
2299	Sprocket chain manufacturing	2291	Stranded ferrous wire, cable or strip,
0122	Sprout growing (under cover)		manufacturing
9113	Squash court operation	0133	Strawberry growing
0413	Squid jigging	7311	Street cleaning
1916	Stain manufacturing (including decking	6991	Street photography service
	stains and oils)	3291	Streetscape planting
3339	Stain wholesaling	1332	String manufacturing
2010	Stained glass sheet manufacturing	3711	String wholesaling
2121	Stainless steel cast, seamless pipe or tube	2142	Strip, aluminium, manufacturing
	manufacturing	2149	Strip, non-ferrous metal, manufacturing
2110	Stainless steel manufacturing		(except insulated or from aluminium)
2240	Stainless steel pressed holloware	3224	Structural steel erection
	manufacturing	2110	Structural steel shape manufacturing (not
2229	Stair or staircase, prefabricated metal,		fabricated)
	manufacturing (except aluminium)	0191	Stud farm operation (horses)
2491	Staking machinery manufacturing	4400	Student residences operation (except
2599	Stamp pad manufacturing		boarding schools)

6991 Studio photography service 1821 Synthetic rubber manufacturing 8219 Study skill, career development and job 3323 Synthetic rubber wholesaling 0805 Synthetic rutile production search training 1709 Styrene manufacturing 1211 Syrup, chocolate, caramel or vanilla, 2391 Submarine constructing manufacturing 5622 Subscription television broadcasting service 1211 Syrup, fruit, manufacturing 5514 Subtitling of motion picture, film or video 7000 Systems analysis service 4710 Suburban rail freight service 0159 Sudan grass growing Т 0123 Sugar beet growing (outdoors) 9209 TAB operation 0151 Sugar cane growing 0131 Table grape growing 1181 Sugar manufacturing 3733 Tableware wholesaling 3319 Sugar, raw, wholesaling Table, wooden, manufacturing 2511 6639 Suit hire 2299 Tackle block, metal, manufacturing 1320 Suitcase manufacturing (including canvas) 1191 Taco, tortilla or tostada shell manufacturing 1813 Sulphide manufacturing 2240 Tag, sheet metal, manufacturing Sulphur compound manufacturing 4512 Takeaway food operation 1811 Sulphur dioxide gas manufacturing 0990 Talc quarrying 1811 Sulphur hexafluoride gas manufacturing 1852 Talcum powder manufacturing 1813 Sulphuric acid manufacturing (except 2090 Talc, ground, manufacturing smelter by-product) 1812 Tall oil manufacturing 1831 Sulphuric lime manufacturing 3319 Tallow wholesaling 0149 Sunflower growing 1150 Tallow, refined, manufacturing 4259 Sunglass retailing 0139 Tamarillo growing 2411 Sunglasses manufacturing 1524 Tampon (cellulose-based) manufacturing 1852 Sunscreen preparation manufacturing 0136 Tangelo growing 6419 Superannuation fund management service 2034 Tank, concrete, manufacturing (on a commission or fee basis) 1812 Tanning extract, organic, manufacturing 6330 Superannuation fund, separately 1320 Tanning hides and skins constituted, operation 3419 Tanning machinery or equipment 1831 Superphosphate manufacturing wholesaling 0413 Surface long line fishing 3323 Tanning requisite wholesaling 0414 Surface netting, fishing 9511 Tanning (solarium) service 2592 Surfboard manufacturing 0809 Tantalite mining 2412 Surgical equipment manufacturing 2139 Tantalum metal powder manufacturing 9422 Surgical equipment repair and maintenance 3332 Tap wholesaling 3491 Surgical equipment wholesaling 2429 Tape recorder manufacturing 7719 Surveillance of country borders (by land, sea and 1161 Tapioca manufacturing 6962 Tariff consulting service 9422 Surveying equipment repair and maintenance 3711 Tarpaulins wholesaling Surveying instrument manufacturing 1709 Tar, refined, manufacturing 9551 Surveyors' association operation 9539 Tattooing and piercing service 8219 Survival skill training 4520 Tavern operation 2319 Suspension component manufacturing 6932 Tax agent service 0123 Sweetcorn growing (outdoors) 4623 Taxi cab management service (i.e. operation 9112 Swimming club operation on behalf of owner) 8211 Swimming instruction 6640 Taxi cab plate leasing 7311 Swimming pool cleaning 2419 Taxi meter manufacturing 9113 Swimming pool operation 5299 Taxi radio base operation 4279 Swimming pool retailing 4623 Taxi service Swimming pool, below ground concrete or 3109 4610 Taxi truck service (with driver) fibreglass, construction 1899 Tea-tree oil distilling 3339 Swimming pool, below ground fibreglass, 1199 Tea blending wholesaling 1199 Tea manufacturing 1351 Swimwear manufacturing 3609 Tea wholesaling 3494 Switchgear, electrical, wholesaling 8102 Teachers' college operation 9540 Synagogue operation 8101 Technical and further education college 1829 Synthetic fibre or filament manufacturing operation Synthetic fibre textile furnishing 1333 8101 Technical college operation manufacturing Technical manual publishing (except 5413 2090 Synthetic gemstone manufacturing internet) Synthetic motor oil manufacturing 1920 Teething ring, natural rubber, Synthetic resin manufacturing manufacturing 1821 Synthetic rubber composite manufacturing

3232	Telecommunication cable or wire	1333	Textile furnishing manufacturing n.e.c.
	installation (except transmission lines)	9429	Textile machinery repair and maintenance
2422	Telecommunication equipment	1334	Textile printing (except screen printing)
	manufacturing	1334	Textile product manufacturing n.e.c.
3493	Telecommunication equipment parts	2469	Textile working machinery manufacturing
	wholesaling	3419	Textile working machinery or equipment
2431	Telecommunications cable manufacturing		wholesaling
5801	Telecommunications network operation	3711	Textiles wholesaling n.e.c.
	(wired)	7299	Theatre and concert booking service
5809	Telecommunications reselling (including	9002	Theatre lighting design service
	satellite systems)	9003	Theatre operation (except motion picture
7294	Telemarketing service		theatre)
6020	Telephone-based recorded information	9001	Theatre restaurant operation (mainly
	service		entertainment facility)
3493	Telephone and electric cable ducting system	9001	Theatrical company operation
	wholesaling	9131	Theme park operation
7294	Telephone answering service	8539	Therapeutic massage service
7294	Telephone call centre operation	2412	Thermometer, medical, manufacturing
5414	Telephone directory publishing (except	6322	Third party insurance provision
	internet)	8512	Thoracic specialist service
2422	Telephone equipment manufacturing	3711	Thread wholesaling
9422	Telephone equipment repair and	6924	Ticket writing
,	maintenance	2619	Tidal electricity generation
3493	Telephone or telegraph equipment	1351	Tie manufacturing
31/3	wholesaling	1340	Tights manufacturing
2422	Telephone switching equipment	0919	Tile clay quarrying
	manufacturing	2029	Tile, ceramic, wall or floor, manufacturing
2422	Telephone, cellular, manufacturing	3339	Tile, ceramic, wholesaling
5514	Teleproduction service	2034	Tile, concrete, manufacturing
2411	Telescope manufacturing	2032	Tile, plaster, manufacturing
2422	Television antenna or parts manufacturing	3331	Timber dealing, wholesaling, (except
4221	Television antennae retailing	3331	firewood)
5621	Television broadcasting network operation	0302	Timber hewing (forest)
5621	Television broadcasting station operation	0510	Timber plantation maintenance
5511	Television commercial production	4231	Timber retailing
3109	Television or radio transmitting tower	0510	Timber tract maintenance
3107	construction	6720	Time share apartment management service
5512	Television program distribution	0809	Tin ore mining
5511	Television program production	2139	Tin smelting
2429	Television program production Television receiving set manufacturing	2110	Tinplate sheet or strip manufacturing
9421	Television receiving set manufacturing Television repair and maintenance	2139	Titanium smelting
3494	Television repair and manner and Television set wholesaling	6931	Title-searching service
4221	Television set retailing	5514	Titling of motion picture film or video
2422	Television studio equipment manufacturing	2469	Toaster, commercial electric, manufacturing
7212	Temporary labour hire service	2449	Toaster, domestic electric, manufacturing
9112	Tennis club operation	0159	Tobacco growing
8211	Tennis coaching	1220	Tobacco leaf redrying
9113	Tennis court operation	3319	Tobacco leaf wholesaling
1333	Tent manufacturing (except oxygen tents or	1220	Tobacco manufacturing
1333	toy tents)	4279	Tobacco product retailing
3711	Tents wholesaling	3606	Tobacco product wholesaling
7312	Termite control service (except agricultural	1912	Toilet fixture, plastic, manufacturing
7314	and forestry)	1852	Toilet lanolin manufacturing
2029	Terracotta goods manufacturing	1524	Toilet tissue manufacturing
3243	Terrazzo laying	3332	Toilet wholesaling
2034	Terrazzo product manufacturing	4271	Toiletry retailing
8220	Test and exam development and evaluation,	3720	Toiletry wholesaling
0220	educational	1912	Toilet, plastic, manufacturing
8220	Test and exam service, educational	5299	Toll bridge operation
6925	Testing or assay service on fee or contract	5299	Toll road operation
5413	Textbook publishing (except internet)	1709	Toluene manufacturing
6924	Textile design service	0123	Tomato growing (outdoors)
1334	Textile design service Textile dyeing	0123	Tomato growing (outdoors) Tomato growing (under cover)
1334	Textile fabric coating	1916	Toner manufacturing n.e.c.

1211 Tonic water manufacturing 2439 Transmission equipment, electrical, 2239 Tool box, metal, manufacturing manufacturing 1499 Tool handle, wooden, manufacturing 1709 Transmission fluid manufacturing 4231 Tool retailing 2319 Transmission manufacturing 2599 Tooth brush manufacturing (except 9419 Transmission repair (automotive) 8910 electrical) Transport and maritime museum operation 1851 Toothpaste manufacturing 7311 Transport equipment cleaning 1311 Tops, unspun wool, manufacturing 5029 Transport operation n.e.c. 7220 Tour arrangement service 7220 Travel agency operation 7220 Tour operator service (arranging and 5413 Travel guide book publishing (except assembling tours) internet) 7220 Tour retailing service 6322 Travel insurance provision 7220 Tour wholesaling service 7220 Travel ticket agency operation Tourism development consulting service 6962 1181 Treacle manufacturing 8922 Tourist caves operation 0302 Tree cutting or felling 7299 Tourist information centre operation 3319 Tree or shrub, potted, wholesaling 0510 1312 Tow manufacturing (from flax, hemp or Tree pruning (forest) 0510 Tree thinning (forest) 5219 Towboat and tugboat operation 1499 Trellis, wooden, manufacturing 3711 3212 Towels wholesaling Trench digging 9112 Town drainage system operation Triathlon club operation 6921 2592 Town planning service Tricycle manufacturing 2922 Toxic material abatement 3711 Trimmings, textile, wholesaling Trophy manufacturing 2592 Toy manufacturing (except fur or leather) 2591 4243 Toy retailing 2399 Trotting gig manufacturing 3734 Toy wholesaling 0202 Trout farming (caged) 1320 Toy, leather, manufacturing 0203 Trout farming (pond or tank) Tractor attachment, agricultural, 2312 Truck body manufacturing manufacturing 4610 Truck hire service (with driver) 2491 Tractor manufacturing n.e.c. 2311 Truck manufacturing (except off-highway) 3411 Tractor wholesaling 6619 Truck rental (without driver) 2461 Tractor, agricultural, manufacturing (except 9419 Truck repair (automotive) crawler tractors) 2312 Truck tipper tray manufacturing 2462 Tractor, construction or earthmoving, 3502 Truck wholesaling 0123 Truffle growing (outdoors) manufacturing 9551 Trade association operation (except trade 3224 Truss or joist, steel, erection Trustee service 6419 union) 7551 Trade commission operation (domestic 2210 Tube fittings, forged iron or steel, government) manufacturing Trade commission operation (foreign 2299 Tube fittings, non-ferrous metal, 7552 government) manufacturing 9552 Trade union operation 4232 Tuber, flower, retailing 6640 Trademark leasing 2142 Tube, aluminium, manufacturing 6221 Trading bank operation 2149 Tube, non-ferrous metal, manufacturing 6411 Trading of mortgages operation (on a (except aluminium) 2121 commission or transaction fee basis) Tube, spun-cast iron, manufacturing 6923 Traffic engineering consulting service 2299 Tubing, flexible metal, manufacturing Tubing, glass, manufacturing 7711 2010 Traffic policing activity 3232 Traffic signal installation 1920 Tubing, natural rubber, manufacturing Traffic signal, electrical, manufacturing 2419 0202 Tuna farming (caged) 2312 Trailer manufacturing 0203 Tuna farming (pond or tank) 6619 Trailer rental 0809 Tungsten ore mining 9419 Trailer repair (boat or box) 3109 Tunnel construction 3913 Trailer retailing (except boat trailers) 0113 Turf growing 3503 Trailer wholesaling n.e.c. 0171 Turkey farming 2393 9539 Turkish bath operation Tram manufacturing 4622 Tramway passenger transport service 2292 Turnbuckle, metal, manufacturing 7292 Transcription service 2299 Turnstile, metal, manufacturing 2439 Transformer manufacturing 1812 Turpentine (except mineral turpentine) manufacturing 2429 Transistor manufacturing 6999 Translation service 0419 Turtle hunting Transmission belt, plastic or composite, 8219 Tutoring service manufacturing 1332 Twine manufacturing

Two-way radio equipment retailing

3493	Two-way radio equipment wholesaling	2210	Valves or valve parts, steam, gas or water,
1612	Typesetting service		forged iron or steel, manufacturing
2421	Typewriter (electronic) manufacturing	2311	Van manufacturing
7292	Typing service	4279	Variety store operation
1312	Tyre cord yarn or fabric, cotton,	1916	Varnish manufacturing
	manufacturing	9421	VCR and DVD repair and maintenance
1313	Tyre cord yarn or fabric, synthetic fibre,	0159	Vegetable growing for fodder
	manufacturing	0123	Vegetable growing n.e.c. (outdoors)
1914	Tyre manufacturing (pneumatic,	0122	Vegetable growing n.e.c. (under cover)
	semi-pneumatic or solid)	1140	Vegetable juice or soup manufacturing
2463	Tyre matrix manufacturing	3319	Vegetable oil meal wholesaling
3922	Tyre or tube, motor vehicle, retailing	1150	Vegetable oil, meal or cake manufacturing
2469	Tyre retreading or repairing machinery	1140	Vegetable salad manufacturing
	manufacturing	0123	Vegetable seed growing (outdoors)
3504	Tyre wholesaling	1140	Vegetable soup manufacturing
		4122	Vegetable, fresh, retailing
	U	3605	Vegetable, fresh, wholesaling
1131	Ultra heat treatment milk manufacturing	1140	Vegetable, frozen, manufacturing
2599	Umbrella manufacturing	1140	Vegetable, preserved, manufacturing
4259	Umbrella retailing		(including canned, dehydrated, dried or quick
1916	Undercoat and top coat paint manufacturing		frozen)
1334	Underfelt manufacturing	2499	Vending machine manufacturing (except
8102	Undergraduate school, university operation		refrigerated)
9520	Undertaking service	4310	Vending machine operation (except leasing)
1351	Underwear manufacturing	2452	Vending machine, refrigerated,
1214	Unfortified wine manufacturing		manufacturing
9531	Uniform hire service	1493	Veneer manufacturing
1351	Uniform manufacturing	3331	Veneer, wood, wholesaling
9552	Union association operation	3233	Ventilation equipment installation n.e.c.
6240	Unit trust operation (investment type; in	2240	Ventilator, sheet metal, manufacturing
0=10	predominantly financial assets; except trust	0990	Vermiculite mining
	management on a commission or fee basis)	2090	Vermiculite, expanded, manufacturing
8102	University operation	9559	Veterans' association operation
1161	Unpopped corn manufacturing (for	6970	Veterinary clinic operation
1101	popcorn)	1842	Veterinary drug manufacturing
2399	Unusual terrain vehicle manufacturing	3720	Veterinary drug wholesaling
2511	Upholstered furniture manufacturing	2412	Veterinary instrument manufacturing
0809	Uranium ore mining	1842	Veterinary medicinal preparation
4622	Urban bus service		manufacturing n.e.c.
1821	Urea formaldehyde manufacturing	3720	Veterinary medicine wholesaling
1831	Urea, fertiliser grade, manufacturing	6970	Veterinary service
8512	Urology service	1841	Vial manufacturing
3911	Used car retailing	2299	Vice, bench, manufacturing
3501	Used car wholesaling	4221	Video cassette recorder (VCR) retailing
0,50-		3494	Video cassette recorder (VCR) wholesaling
	V	4242	Video cassette retailing
1919	V-belt, plastic or composite, manufacturing	5514	Video conversion service (between audio
	Vaccine manufacturing (except veterinary)		and visual media formats)
1841 2239	Vacuum bottle and jug manufacturing	6991	Video filming of special events (e.g.
1919	Vacuum cleaner belt, plastic or composite,		birthdays, weddings)
1919		6632	Video game rental
4221	manufacturing	5511	Video production
3494	Vacuum cleaner retailing Vacuum cleaner wholesaling	6639	Video recorder or player rental
2469		1620	Video tape, pre-recorded, reproduction
2449	Vacuum cleaner, commercial, manufacturing Vacuum cleaner, domestic, manufacturing	0112	Vine stock nursery operation (outdoors)
2599	Vacuum flask manufacturing	0111	Vine stock nursery operation (under cover)
		1140	Vinegar manufacturing (except wine
9533	Valet parking service		vinegar)
6720	Valve or valve parts steam gas or water	3609	Vinegar wholesaling
2121	Valve or valve parts, steam, gas or water,	0131	Vineyard operation
2200	cast, manufacturing (ferrous metal)	1812	Vinyl chloride manufacturing
2299	Valve or valve parts, steam, gas or water,	4222	Visual display unit (VDU) retailing
	manufacturing (non-ferrous metal)	1841	Vitamin product manufacturing
		2029	Vitreous china goods manufacturing

2449 Water treatment equipment, domestic, 2293 Vitreous enamelling 8101 Vocational computer training manufacturing 7294 Voice mailbox service 5219 Water vessel towing service 4810 Water (river, sea and lake) freight transport 1912 Watering can, plastic, manufacturing 2034 Wall fitting, terrazzo, manufacturing 1351 Waterproof clothing manufacturing 3339 Wall or ceiling board wholesaling 3299 Waterproofing of building 2032 Wall or ceiling board, plaster, manufacturing 6999 Weather station operation 3243 Wall tiling (using ceramic, concrete or cut 5921 Web hosting stone tiles) 5910 Web search portal operation 1320 Wallet manufacturing (including metal mesh 9539 Wedding chapel operation (except church) wallets) 6991 Wedding photography service Wallpaper manufacturing 1529 7312 Weed control service (except agricultural Wallpaper retailing 4231 and forestry) Wallpaper wholesaling 3339 1832 Weedkiller manufacturing 3244 Wallpapering 3323 Weedkiller wholesaling 0139 Walnut growing 5299 Weighbridge operation 8910 War memorial museum operation 2499 Weighing machinery manufacturing (except 6712 Warehouse renting or leasing electronic) 5309 Warehousing n.e.c. 3499 Weighing machinery wholesaling n.e.c. 3332 Wash basin wholesaling 9512 Weight loss centre operation (non-medical) 2292 Washer, metal, manufacturing 9512 Weight loss service (non-medical) 1920 Washer, natural rubber, manufacturing 2592 Weight training equipment manufacturing 9421 Washing machine and/or clothes dryer 7720 Weights and measures regulation (domestic) repair 2291 Welded link chain manufacturing 9429 Washing machine and/or clothes dryer 2439 Welding equipment, electrical, (industrial) repair and maintenance manufacturing 4221 Washing machine retailing 3494 Welding equipment, electrical, wholesaling 3494 Washing machine wholesaling 3419 Welding machinery or equipment, 2441 Washing machine, domestic, manufacturing non-electric, wholesaling 2919 Waste collection service n.e.c. 2463 Welding or cutting equipment, gas, 2922 Waste remediation manufacturing 2911 Waste, solid, collection service 9429 Welding repair service (including 2419 Watch manufacturing automotive) 3732 Watch or clock part wholesaling 2139 Welding rod manufacturing 9499 Watch repair Welding work on construction projects 3224 3732 Watch wholesaling 8790 Welfare counselling service 4253 Watch retailing 9559 Welfare fundraising 2452 Water cooler, commercial or industrial, 2439 Wet cell battery manufacturing manufacturing 1351 Wetsuit manufacturing 2811 Water distribution by pipelines 4241 Wetsuit retailing 2811 Water filtration plant operation 5010 Whale watching cruise operation 5292 Water freight forwarding service 5212 Wharf operation 5212 Water freight terminal operation 1161 Wheat germ manufacturing 2452 Water heater, commercial or industrial, 0149 Wheat growing manufacturing 3312 Wheat wholesaling 2513 Water mattress manufacturing 1161 Wheaten bran manufacturing 2419 Water meter manufacturing 1161 Wheaten flour manufacturing 9131 Water park operation 1161 Wheaten malt manufacturing 5212 Water passenger terminal operation 1161 Wheatmeal manufacturing 4820 Water passenger transport service 2319 Wheel manufacturing 3323 Water proofing compound wholesaling 2399 Wheelbarrow manufacturing 1916 Water repellent coating manufacturing (for 2399 Wheelchair manufacturing concrete and masonry) 9499 Wheelchair repair and maintenance 2811 Water reservoir operation 2399 Wheelchair, electronic, manufacturing 2811 Water supply for irrigation 1133 Whey or whey powder manufacturing 2811 Water supply pumping station operation 9139 White water rafting operation 2811 Water supply system operation 1120 Whole fin fish freezing 3109 Water tank construction (except for 3739 Wholesale trade n.e.c. structural steel) 3800 Wholesaler's sales agent 4820 Water taxi service 2599 Wig manufacturing 2499 Water treatment equipment, commercial, 4259 Wig retailing manufacturing

8921	Wildlife park or reserve operation (wildlife	3242	Wooden formwork erection
	actively managed)	3242	Wooden kitchen cabinet installation
8922	Wildlife park or reserve operation (wildlife	1492	Wooden kitchen cabinet manufacturing
	not actively managed)	3242	Wooden roof truss installation
2491	Winch manufacturing	1492	Wooden structural component/fitting
2619	Wind electricity generation		manufacturing
3411	Windmill wholesaling	2463	Woodworking machinery manufacturing n.e.c.
2461	Windmill, agricultural, manufacturing	3419	Woodworking machinery or equipment
7311	Window cleaning		wholesaling
3245	Window frame installation	4231	Woodworking tool retailing
2223	Window frame or sash, aluminium,	3339	Woodworking tool wholesaling
	manufacturing	3800	Wool broking
2229	Window frame or sash, metal, manufacturing	0529	Wool classing (including reclassing and bulk
	(except aluminium)		classing)
2010	Window glass manufacturing	1311	Wool grease manufacturing
3245	Window installation	0141	Wool growing
3245	Window insulation fixing	5309	Wool storage service
2223	Window screen, aluminium, manufacturing	6925	Wool testing service
2229	Window screen, metal, manufacturing	1311	Wool wax manufacturing
	(except aluminium)	3311	Wool wholesaling
2223	Window, aluminium framed, manufacturing	1333	Woollen textile furnishing manufacturing
	(complete with glass)	1311	Wool, carded or combed, manufacturing
2010	Windscreen glass manufacturing	1199	Worcestershire sauce manufacturing
9412	Windscreen replacement and/or repair	7292	Word processing service
	(including window tinting)	4251	Work clothing retailing
2313	Windscreen wiper manufacturing	6322	Worker's compensation insurance provision
1214	Wine-based fruit drink 'cooler'	1351	Workwear manufacturing
	manufacturing	0199	Worm farming
4520	Wine bar operation	1312	Woven fabric, cotton, manufacturing
0131	Wine grape growing	1312	Woven fabric, woollen or worsted wool,
1214	Wine manufacturing		manufacturing
6925	Wine testing	2291	Woven wire product manufacturing (except
1214	Wine vinegar manufacturing		mattress supports)
2291	Wire mesh manufacturing (except	1916	Writing ink manufacturing
	reinforcing mesh)	4272	Writing material retailing
2291	Wire netting manufacturing	9002	Writing (including poetry and comedy)
3339	Wire netting wholesaling		
3339	Wire or cable wholesaling (except electric		X
	cable)	8520	X-ray clinic service
2431	Wire or cable, electric, manufacturing	3491	X-ray equipment or film wholesaling
2291	Wire product manufacturing n.e.c.	1811	Xenon gas manufacturing
2499	Wire working machinery manufacturing		3 3 3 3 3
3499	Wire working machinery or equipment		Y
	wholesaling	0203	
2133	Wirebar, copper, manufacturing	9112	Yabby farming (pond or tank) Yacht club operation
5802	Wireless telecommunications network	2392	Yacht construction
	operation	4245	
2142	Wire, aluminium, manufacturing		Yacht retailing
2149	Wire, non-ferrous metal, manufacturing	4214	Yarn retailing
	(except stranded, braided or insulated or from	3711	Yarns wholesaling
	aluminium)	1312	Yarn, cotton, flax or silk, manufacturing
1351	Women's and girls' wear manufacturing	1313	Yarn, elastic or elastomeric, manufacturing
8401	Women's hospital	1313	Yarn, synthetic fibre, manufacturing
9559	Women's interest group association	1312	Yarn, woollen, manufacturing
	operation	1199	Yeast or yeast extract manufacturing
1492	Wood-framed window manufacturing	3609	Yeast wholesaling
1492	Wood or wood-framed door manufacturing	1133	Yoghurt manufacturing
1499	Wood product manufacturing n.e.c.	9559	Youth club/association (including girl guides and
1510	Wood pulp manufacturing	4.600	scouts) operation
1812	Wood tar manufacturing	4400	Youth hostel operation
1499	Wood turning	8790	Youth welfare service
3242	Wooden flooring installation		
1413	Wooden flooring manufacturing (solid		

timber only)

Z

0990	Zeolite mining
0807	Zinc ore mining
1813	Zinc oxide manufacturing
1813	Zinc peroxide manufacturing
2133	Zinc smelting or refining
2599	Zipper manufacturing
0805	Zircon sand mining
2029	Zirconia, ceramic, manufacturing

8921 Zoological park or garden operation

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A	Agric	ulture, Forestry and Fishing			
01	Agriculture				
011	Hortic 0111	ulture and Fruit Growing Plant Nurseries	0111 0112 0113	Nursery Production (Under Cover) Nursery Production (Outdoors) Turf Growing	
	0112	Cut Flower and Flower Seed Growing	0115 0114 0115	Floriculture Production (Under Cover) Floriculture Production (Outdoors)	
	0113	Vegetable Growing	0122 0123p	Vegetable Growing (Under Cover) Vegetable Growing (Outdoors)	
	0114	Grape Growing	0131 0134	Grape Growing	
	0115 0116	Apple and Pear Growing Stone Fruit Growing	0134	Apple and Pear Growing Stone Fruit Growing	
	0117	Kiwi Fruit Growing	0132	Kiwifruit Growing	
	0119	Fruit Growing n.e.c.	0133	Berry Fruit Growing	
			0136	Citrus Fruit Growing	
			0137	Olive Growing	
			0139	Other Fruit and Tree Nut Growing	
012		Sheep and Beef Cattle Farming			
	0121	Grain Growing	0146	Rice Growing	
			0149 0159p	Other Grain Growing Other Crop Growing n.e.c.	
	0122	Grain-Sheep and Grain-Beef Cattle Farming	0145	Grain-Sheep or Grain-Beef Cattle Farming	
	0123	Sheep-Beef Cattle Farming	0144	Sheep-Beef Cattle Farming	
	0124	Sheep Farming	0141p	Sheep Farming (Specialised)	
	0125	Beef Cattle Farming	0142p	Beef Cattle Farming (Specialised)	
			0143	Beef Cattle Feedlots (Specialised)	
013	Dairy (0130	Cattle Farming Dairy Cattle Farming	0160	Dairy Cattle Farming	
014	Poultry	y Farming			
	0141	Poultry Farming (Meat)	0171	Poultry Farming (Meat)	
	0142	Poultry Farming (Eggs)	0172	Poultry Farming (Eggs)	
015		Livestock Farming	0.4.0.0		
	0151 0152	Pig Farming	0192	Pig Farming	
	0152	Horse Farming Deer Farming	0191p 0180	Horse Farming Deer Farming	
	0159	Livestock Farming n.e.c.	0193	Beekeeping	
	V-27		0199	Other Livestock Farming n.e.c.	
016	Other	Crop Growing		Ü	
010	0161	Sugar Cane Growing	0151	Sugar Cane Growing	
	0162	Cotton Growing	0152	Cotton Growing	
	0169	Crop and Plant Growing n.e.c.	0121	Mushroom Growing	
			0123p	Vegetable Growing (Outdoors)	
			0159p	Other Crop Growing n.e.c.	
02	Service	es to Agriculture; Hunting and Trapping			
021	Service	es to Agriculture			
	0211	Cotton Ginning	0521	Cotton Ginning	
	0212	Shearing Services	0522	Shearing Services	
	0213	Aerial Agricultural Services	0529p	Other Agriculture and Fishing Support Services	
	0219	Services to Agriculture n.e.c.	0141p 0142p	Sheep Farming (Specialised) Beef Cattle Farming (Specialised)	
			0142p 0191p	Horse Farming	
			0529p	Other Agriculture and Fishing Support Services	
			3212p	Site Preparation Services	
			3291p	Landscape Construction Services	
			9539p	Other Personal Services n.e.c.	
022	Huntir 0220	ng and Trapping Hunting and Trapping	0420	Hunting and Trapping	
03	Forest	ry and Logging			
030	Forest	ry and Logging			
= -	0301	Forestry	0301p	Forestry	
	0302	Logging	0301p	Forestry	

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	Meat ar 2113	nd Meat Product Manufacturing <i>continued</i> Bacon, Ham and Smallgood Manufacturing	1113p	Cured Meat and Smallgoods Manufacturing
212		roduct Manufacturing		
	2121	Milk and Cream Processing	1131	Milk and Cream Processing
	2122	* 0 Y 6	1133p	Cheese and Other Dairy Product Manufacturing
	2122	Ice Cream Manufacturing	1132	Ice Cream Manufacturing
	2129	Dairy Product Manufacturing n.e.c.	1133p 1161p	Cheese and Other Dairy Product Manufacturing Grain Mill Product Manufacturing
213	Fruit ar 2130	nd Vegetable Processing Fruit and Vegetable Processing	1140	Fruit and Vegetable Processing
214	Oil and 2140	Fat Manufacturing Oil and Fat Manufacturing	1150	Oil and Fat Manufacturing
215	Flour M 2151 2152	fill and Cereal Food Manufacturing Flour Mill Product Manufacturing Cereal Food and Baking Mix Manufacturing	1161p 1161p 1162 1171p 1172p 1199p	Grain Mill Product Manufacturing Grain Mill Product Manufacturing Cereal, Pasta and Baking Mix Manufacturing Bread Manufacturing (Factory based) Cake and Pastry Manufacturing (Factory based) Other Food Products Manufacturing n.e.c.
216	Bakery	Product Manufacturing		
	2161	Bread Manufacturing	1171p	Bread Manufacturing (Factory based)
	2162	Cake and Pastry Manufacturing	1172p	Cake and Pastry Manufacturing (Factory based)
	2163	Biscuit Manufacturing	1171p	Bread Manufacturing (Factory based)
217	0.1	7 126	1173	Biscuit Manufacturing (Factory based)
217		Food Manufacturing	1101	
	2171 2172	Sugar Manufacturing	1181	Sugar Manufacturing
	2172	Confectionery Manufacturing Seafood Processing	1182 1120p	Confectionery Manufacturing Seafood Processing
	2174	Prepared Animal and Bird Feed Manufacturing	1120p 1192	Prepared Animal and Bird Feed Manufacturing
	2179	Food Manufacturing n.e.c.	1191 1199p 1211p	Potato, Corn and Other Crisp Manufacturing Other Food Product Manufacturing n.e.c. Soft Drink, Cordial and Syrup Manufacturing
218	Bevera	ge and Malt Manufacturing		
-10	2181 2182	Soft Drink, Cordial and Syrup Manufacturing Beer and Malt Manufacturing	1211p 1161p 1212	Soft Drink, Cordial and Syrup Manufacturing Grain Mill Product Manufacturing Beer Manufacturing
	2183	Wine Manufacturing	1214	Wine and Other Alcoholic Beverage Manufacturing
	2184	Spirit Manufacturing	1213	Spirit Manufacturing
219	Tobacc 2190	o Product Manufacturing Tobacco Product Manufacturing	1220	Cigarette and Tobacco Product Manufacturing
22	Textile,	Clothing, Footwear and Leather Manufacturing		
221	Textile	Fibre, Yarn and Woven Fabric Manufacturing		
	2211	Wool Scouring	1311	Wool Scouring
	2212	Synthetic Fibre Textile Manufacturing	1313	Synthetic Textile Manufacturing
			1333p	Cut and Sewn Textile Product Manufacturing
	2212	C The all Mark Co.	1829p	Other Basic Polymer Manufacturing
	2213	Cotton Textile Manufacturing	1312p 1333p	Natural Textile Manufacturing Cut and Sewn Textile Product Manufacturing
	2214	Wool Textile Manufacturing	1333p 1312p	Natural Textile Manufacturing
	2215	m of m it	1333p	Cut and Sewn Textile Product Manufacturing
	2215	Textile Finishing	1334p	Textile Finishing and Other Textile Product Manufacturing
222		Product Manufacturing		
	2221 2222	Made-Up Textile Product Manufacturing Textile Floor Covering Manufacturing	1333p 1331p 1334p	Cut and Sewn Textile Product Manufacturing Textile Floor Covering Manufacturing Textile Finishing and Other Textile Product Manufacturing
	2223	Rope, Cordage and Twine Manufacturing	1332	Rope, Cordage and Twine Manufacturing
	2229	Textile Product Manufacturing n.e.c.	1333p 1334p	Cut and Sewn Textile Product Manufacturing Textile Finishing and Other Textile Product Manufacturing
223	Knitting			
	2231	Hosiery Manufacturing	1340p	Knitted Product Manufacturing

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	Knittin	g Mills continued		
	2232	Cardigan and Pullover Manufacturing	1340p	Knitted Product Manufacturing
	2239	Knitting Mill Product Manufacturing n.e.c.	1340p	Knitted Product Manufacturing
224	Clothii	ng Manufacturing		
	2241	Men's and Boys' Wear Manufacturing	1351p	Clothing Manufacturing
	2242	Women's and Girls' Wear Manufacturing	1351p	Clothing Manufacturing
	2243	Sleepwear, Underwear and Infant Clothing	1351p	Clothing Manufacturing
	2249	Manufacturing Clothing Manufacturing n.e.c.	1351p	Clothing Manufacturing
225		ear Manufacturing	-55-Р	0.000
>	2250	Footwear Manufacturing	1352	Footwear Manufacturing
226	Leathe	r and Leather Product Manufacturing		Ü
	2261	Leather Tanning and Fur Dressing	1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
	2262	Leather and Leather Substitute Product Manufacturing	1320p	Leather Tanning, Fur Dressing and Leather Product Manufacturing
23	Wood	and Paper Product Manufacturing		
231		wmilling and Timber Dressing		
231	2311	Log Sawmilling	1411	Log Sawmilling
	2312	Wood Chipping	1412	Wood Chipping
	2313	Timber Resawing and Dressing	1413p	Timber Resawing and Dressing
232		Wood Product Manufacturing	op	
232	2321	Plywood and Veneer Manufacturing	1493	Veneer and Plywood Manufacturing
	2322	Fabricated Wood Manufacturing	1493	Reconstituted Wood Product Manufacturing
	2323	Wooden Structural Component Manufacturing	1492	Wooden Structural Fitting and Component
	2323	wooden of details component Mandacturing	11/2	Manufacturing
	2329	Wood Product Manufacturing n.e.c.	1413p	Timber Resawing and Dressing
			1499	Other Wood Product Manufacturing n.e.c.
233	Paper a	and Paper Product Manufacturing		
	2331	Pulp, Paper and Paperboard Manufacturing	1510	Pulp, Paper and Paperboard Manufacturing
	2332	Solid Paperboard Container Manufacturing	1521p	Corrugated Paperboard and Paperboard Container
				Manufacturing
	2333	Corrugated Paperboard Container Manufacturing	1521p	Corrugated Paperboard and Paperboard Container
	2224	December of Carl-Manufacturing	1522	Manufacturing
	2334 2339	Paper Bag and Sack Manufacturing Paper Product Manufacturing n.e.c.	1522 1524p	Paper Bag Manufacturing Sanitary Paper Product Manufacturing
	2339	raper froduct Mandiacturing fi.e.e.	1524p 1529p	Other Converted Paper Product Manufacturing
24	Printin	g, Publishing and Recorded Media	->-> P	
241	2411	g and Services to Printing	1502	Dance Station and Manufacturing
	2411	Paper Stationery Manufacturing	1523 1529p	Paper Stationery Manufacturing Other Converted Paper Product Manufacturing
			5419p	Other Publishing (except Software, Music and
			ЭПЭР	Internet)
	2412	Printing	1611p	Printing
	2413	Services to Printing	1612	Printing Support Services
			7292p	Document Preparation Services
242	Publish	ning		
	2421	Newspaper Printing or Publishing	1611p	Printing
			5411p	Newspaper Publishing
	2422	Other Periodical Publishing	5412p	Magazine and Other Periodical Publishing
			5414p	Directory and Mailing List Publishing
			5700p	Internet Publishing and Broadcasting
	2423	Book and Other Publishing	5413p	Book Publishing
			5419p	Other Publishing (except Software, Music and
			5521 ·-	Internet)
			5521p 5700p	Music Publishing Internet Publishing and Broadcasting
2/2	D	Indiana.	3700p	internet raphorning and broadcasting
243		led Media Manufacturing and Publishing	1600	Daniel de stiere e CD 1 1 1 1 1 1 1
	2430	Recorded Media Manufacturing and Publishing	1620	Reproduction of Recorded Media
			5420p	Software Publishing Music Publishing
2 =	.		5521p	Music Publishing
25		eum, Coal, Chemical and Associated Product		
	Manufa	acturing		

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251	Petrole	um Refining		
-71	2510	Petroleum Refining	1701	Petroleum Refining and Petroleum Fuel Manufacturing
			1709p	Other Petroleum and Coal Product Manufacturing
252	Petrole 2520	um and Coal Product Manufacturing n.e.c. Petroleum and Coal Product Manufacturing n.e.c.	1709p	Other Petroleum and Coal Product Manufacturing
253	Basic C	hemical Manufacturing	•	
->0	2531	Fertiliser Manufacturing	1831	Fertiliser Manufacturing
		-	1892p	Explosives Manufacturing
	2532	Industrial Gas Manufacturing	1811p	Industrial Gas Manufacturing
	2533	Synthetic Resin Manufacturing	1812p	Basic Organic Chemical Manufacturing
			1821	Synthetic Resin and Synthetic Rubber Manufacturing
			1829p 1892p	Other Basic Polymer Manufacturing Explosives Manufacturing
	2534	Organic Industrial Chemical Manufacturing n.e.c.	1892p 1709p	Other Petroleum and Coal Product Manufacturing
	2))1	Organic inclustrial Orientical Manufacturing fi.e.c.	1811p	Industrial Gas Manufacturing
			1812p	Basic Organic Chemical Manufacturing
	2535	Inorganic Industrial Chemical Manufacturing n.e.c.	1811p	Industrial Gas Manufacturing
			1812p	Basic Organic Chemical Manufacturing
			1813	Basic Inorganic Chemical Manufacturing
254	Other (Chemical Product Manufacturing		
	2541	Explosive Manufacturing	1892p	Explosives Manufacturing
	2542	Paint Manufacturing	1916p	Paint and Coatings Manufacturing
	2543	Medicinal and Pharmaceutical Product Manufacturing	1524p	Sanitary Paper Product Manufacturing
			1811p	Industrial Gas Manufacturing
			1812p	Basic Organic Chemical Manufacturing
			1841	Human Pharmaceutical and Medicinal Product Manufacturing
			1842	Veterinary Pharmaceutical and Medicinal Product
			1042	Manufacturing
			1852p	Cosmetic and Toiletry Preparation Manufacturing
	2544	Pesticide Manufacturing	1832	Pesticide Manufacturing
	2545	Soap and Other Detergent Manufacturing	1851p	Cleaning Compound Manufacturing
	2546	Cosmetic and Toiletry Preparation Manufacturing	1852p	Cosmetic and Toiletry Preparation Manufacturing
	2547	Ink Manufacturing	1916p	Paint and Coatings Manufacturing
	2549	Chemical Product Manufacturing n.e.c.	1709p	Other Petroleum and Coal Product Manufacturing
			1851p	Cleaning Compound Manufacturing
			1899p 1915	Other Basic Chemical Product Manufacturing n.e.c. Adhesive Manufacturing
255	D 11	D 1 - 14 - 6	1/1/	Activesive manufacturing
255		Product Manufacturing	1014-	T Manusia -
	2551 2559	Rubber Tyre Manufacturing Rubber Product Manufacturing n.e.c.	1914p 1914p	Tyre Manufacturing Tyre Manufacturing
	2339	Rubbei Floduct Manufacturing n.c.c.	1914p 1920	Natural Rubber Product Manufacturing
			2392p	Boatbuilding and Repair Services
			2513p	Mattress Manufacturing
256	Plastic I	Product Manufacturing		
-20	2561	Plastic Blow Moulded Product Manufacturing	1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
	2562	Plastic Extruded Product Manufacturing	1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
			1919p	Other Polymer Product Manufacturing
	2563	Plastic Bag and Film Manufacturing	1911	Polymer Film and Sheet Packaging Material
	2=64		1010	Manufacturing
	2564	Plastic Product Rigid Fibre Reinforced Manufacturing	1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
	2565	Plastic Foam Product Manufacturing	1919p 1913	Other Polymer Product Manufacturing Polymer Foam Product Manufacturing
	2566	Plastic Injection Moulded Product Manufacturing	1913 1912p	Rigid and Semi-Rigid Polymer Product Manufacturing
	2,000	Trastic injection moduced froduct manufacturing	1919p	Other Polymer Product Manufacturing
26	Non-Me	etallic Mineral Product Manufacturing	1	,
261	Glass at 2610	nd Glass Product Manufacturing Glass and Glass Product Manufacturing	2010	Glass and Glass Product Manufacturing
262	Cerami	c Product Manufacturing		-
202	2621	Clay Brick Manufacturing	2021	Clay Brick Manufacturing
	2622	Ceramic Product Manufacturing	2029p	Other Ceramic Product Manufacturing
	2623	Ceramic Tile and Pipe Manufacturing	2029p	Other Ceramic Product Manufacturing
	2629	Ceramic Product Manufacturing n.e.c.	2029p	Other Ceramic Product Manufacturing

ANZSIC 1993 ANZSIC 2006 263 Cement, Lime, Plaster and Concrete Product Manufacturing Cement and Lime Manufacturing 2631 Cement and Lime Manufacturing 2031 2632 Plaster Product Manufacturing 2032 Plaster Product Manufacturing Other Non-Metallic Mineral Product Manufacturing 2090p Ready-Mixed Concrete Manufacturing 2633 Concrete Slurry Manufacturing 2033p 2634 Concrete Pipe and Box Culvert Manufacturing 2034p Concrete Product Manufacturing 2635 Concrete Product Manufacturing n.e.c. 2034p Concrete Product Manufacturing 264 Non-Metallic Mineral Product Manufacturing n.e.c.

204	2640	Non-Metallic Mineral Product Manufacturing n.e.c. Non-Metallic Mineral Product Manufacturing n.e.c.	2033p	Ready-Mixed Concrete Manufacturing
	2040	Non-Metanic Mineral Product Manufacturing fi.e.c.	2055p 2090p	Other Non-Metallic Mineral Product Manufacturing
27	Metal Pi	roduct Manufacturing		
271	Iron and	d Steel Manufacturing		
	2711	Basic Iron and Steel Manufacturing	2110	Iron Smelting and Steel Manufacturing
	2712	Iron and Steel Casting and Forging	2121	Iron and Steel Casting
	2713	Steel Pipe and Tube Manufacturing	2210 2122	Iron and Steel Forging Steel Pipe and Tube Manufacturing
272	Basic No	on-Ferrous Metal Manufacturing		
2/2	2721	Alumina Production	2131	Alumina Production
	2722	Aluminium Smelting	2132p	Aluminium Smelting
	2723	Copper, Silver, Lead and Zinc Smelting, Refining	2133	Copper, Silver, Lead and Zinc Smelting and Refining
	2729	Basic Non-Ferrous Metal Manufacturing n.e.c.	2139	Other Basic Non-Ferrous Metal Manufacturing
273	Non-Fei	rrous Basic Metal Product Manufacturing		
	2731	Aluminium Rolling, Drawing, Extruding	2142	Aluminium Rolling, Drawing, Extruding
	2732	Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.	2149	Other Basic Non-Ferrous Metal Product Manufacturing
	2733	Non-Ferrous Metal Casting	2132p	Aluminium Smelting
			2141	Non-Ferrous Metal Casting
274		ral Metal Product Manufacturing		
	2741	Structural Steel Fabricating	2221	Structural Steel Fabricating
	2742	Architectural Aluminium Product Manufacturing	2223p	Architectural Aluminium Product Manufacturing
	2749	Structural Metal Product Manufacturing n.e.c.	2229	Other Structural Metal Product Manufacturing
275		Ietal Product Manufacturing	2224	
	2751	Metal Container Manufacturing	2231p	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
			2239p	Other Metal Container Manufacturing
	2759	Sheet Metal Product Manufacturing n.e.c.	2223p	Architectural Aluminium Product Manufacturing
	-137	onec near rounce national and a second	2224	Metal Roof and Guttering Manufacturing (except Aluminium)
			2231p	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
			2239p	Other Metal Container Manufacturing
			2240	Sheet Metal Product Manufacturing (except Metal
				Structural and Container Products)
276	Fabricat	ed Metal Product Manufacturing		
	2761	Hand Tool and General Hardware Manufacturing	2299p	Other Fabricated Metal Product Manufacturing n.e.c.
	2762	Spring and Wire Product Manufacturing	2291	Spring and Wire Product Manufacturing
	2763	Nut, Bolt, Screw and Rivet Manufacturing	2292	Nut, Bolt, Screw and Rivet Manufacturing
	2764	Metal Coating and Finishing	2293	Metal Coating and Finishing
	2765 2769	Non-Ferrous Pipe Fitting Manufacturing Fabricated Metal Product Manufacturing n.e.c.	2299p	Other Fabricated Metal Product Manufacturing n.e.c. Boiler, Tank and Other Heavy Gauge Metal Container
	2/09	rabilicated Metal Froduct Manufacturing fi.e.c.	2231p	Manufacturing
			2299p	Other Fabricated Metal Product Manufacturing n.e.c.
			2419p	Other Professional and Scientific Equipment
			•	Manufacturing
			2422p	Communications Equipment Manufacturing
			2441p	Whiteware Appliance Manufacturing
			2512p	Metal Furniture Manufacturing
			3239p	Other Building Installation Services
28	Machine	ery and Equipment Manufacturing		
281	Motor V	Pehicle and Part Manufacturing		
	2811	Motor Vehicle Manufacturing	2311	Motor Vehicle Manufacturing
	2812	Motor Vehicle Body Manufacturing	2312 9412p	Motor Vehicle Body and Trailer Manufacturing Automotive Body, Paint and Interior Repair

ANZSIC 1993 ANZSIC 2006

NZSIC	1993		ANZS	IC 2006
	Motor	Vehicle and Part Manufacturing continued		
	2813 2819	Automotive Electrical and Instrument Manufacturing Automotive Component Manufacturing n.e.c.	2313 2319	Automotive Electrical Component Manufacturing Other Motor Vehicle Parts Manufacturing
282	Other'	Transport Equipment Manufacturing		
	2821	Shipbuilding	2391	Shipbuilding and Repair Services
	2822	Boatbuilding	2392p	Boatbuilding and Repair Services
	2823	Railway Equipment Manufacturing	2393	Railway Rolling Stock Manufacturing and Repair Services
	2824	Aircraft Manufacturing	2394	Aircraft Manufacturing and Repair Services
	2829	Transport Equipment Manufacturing n.e.c.	2399 9499p	Other Transport Equipment Manufacturing n.e.c. Other Repair and Maintenance n.e.c.
283	Photog	graphic and Scientific Equipment Manufacturing		
	2831	Photographic and Optical Good Manufacturing	1891 2411	Photographic Chemical Product Manufacturing Photographic, Optical and Ophthalmic Equipment Manufacturing
			9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
	2832	Medical and Surgical Equipment Manufacturing	2412p	Medical and Surgical Equipment Manufacturing
		-4-4-4	9422p	Electronic (except Domestic Appliance) and
			, T	Precision Equipment Repair and Maintenance
	2839	Professional and Scientific Equipment Manufacturing	2419p	Other Professional and Scientific Equipment
		n.e.c.	•	Manufacturing
			9422p	Electronic (except Domestic Appliance) and
				Precision Equipment Repair and Maintenance
284	Electro	onic Equipment Manufacturing		
	2841	Computer and Business Machine Manufacturing	2421	Computer and Electronic Office Equipment
				Manufacturing
	2842	Telecommunication, Broadcasting and Transceiving Equipment Manufacturing	2422p	Communication Equipment Manufacturing
	2849	Electronic Equipment Manufacturing n.e.c.	2412p	Medical and Surgical Equipment Manufacturing
			2422p	Communication Equipment Manufacturing
			2429	Other Electronic Equipment Manufacturing
285	Electric	cal Equipment and Appliance Manufacturing		
	2851	Household Appliance Manufacturing	2441p	Whiteware Appliance Manufacturing
			2449	Other Domestic Appliance Manufacturing
			2452p	Fixed Space Heating, Cooling and Ventilation
				Equipment Manufacturing
	2852	Electric Cable and Wire Manufacturing	2431	Electric Cable and Wire Manufacturing
	2853	Battery Manufacturing	2439p	Other Electrical Equipment Manufacturing
	2854	Electric Light and Sign Manufacturing	2432	Electric Lighting Equipment Manufacturing
	2859	Electrical Equipment Manufacturing n.e.c.	2419p	Other Professional and Scientific Equipment
			2439p	Manufacturing Other Electrical Equipment Manufacturing
			2439p 9429p	Other Machinery and Equipment Repair and
)42)p	Maintenance
286	Industi	rial Machinery and Equipment Manufacturing		
	2861	Agricultural Machinery Manufacturing	2461	Agricultural Machinery and Equipment Manufacturing
	2862	Mining and Construction Machinery Manufacturing	2462	Mining and Construction Machinery Manufacturing
		,	9429p	Other Machinery and Equipment Repair and Maintenance
	2863	Food Processing Machinery Manufacturing	2463p	Machine Tool and Parts Manufacturing
			2469p	Other Specialised Machinery and Equipment
				Manufacturing
			9429p	Other Machinery and Equipment Repair and
				Maintenance
	2864	Machine Tool and Part Manufacturing	2463p	Machine Tool and Parts Manufacturing
			9429p	Other Machinery and Equipment Repair and
	2065	YICH TAY THE PARTY	0/01	Maintenance
	2865	Lifting and Material Handling Equipment	2491	Lifting and Material Handling Equipment
		Manufacturing	2220	Manufacturing Other Building Installation Corriges
			3239p	Other Building Installation Services Other Machinery and Equipment Repair and
			9429p	Maintenance
	2866	Pump and Compressor Manufacturing	2451	Pump and Compressor Manufacturing
	2000	2 amp and compressor mandiacturing	9429p	Other Machinery and Equipment Repair and
			/ - - /P	Maintenance

ANZSIC 1993 ANZSIC 2006 Industrial Machinery and Equipment Manufacturing continued 2867 Commercial Space Heating and Cooling Equipment 2452p Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing 2869 Industrial Machinery and Equipment Manufacturing 2419p Other Professional and Scientific Equipment Manufacturing 2441p Whiteware Appliance Manufacturing 2452p Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing 2463p Machine Tools and Parts Manufacturing Other Specialised Machinery and Equipment 2469p Manufacturing 2499 Other Machinery and Equipment Manufacturing 9429p Other Machinery and Equipment Repair and Maintenance 29 Other Manufacturing 291 Prefabricated Building Manufacturing 2911 Prefabricated Metal Building Manufacturing 2222 Prefabricated Metal Building Manufacturing 2919 Prefabricated Building Manufacturing n.e.c. 1491 Prefabricated Wooden Building Manufacturing Concrete Product Manufacturing 2034p 292 Furniture Manufacturing Wooden Furniture and Upholstered Seat 2511 Wooden Furniture and Upholstered Seat Manufacturing Manufacturing 9499p Other Repair and Maintenance n.e.c. 2512p Metal Furniture Manufacturing 2922 Sheet Metal Furniture Manufacturing 2923 Mattress Manufacturing (Except Rubber) 1333p Cut and Sewn Textile Product Manufacturing 2513p Mattress Manufacturing 2929 1912p Rigid and Semi-Rigid Polymer Product Manufacturing Furniture Manufacturing n.e.c. 2512p Metal Furniture Manufacturing Other Furniture Manufacturing 2519 294 Other Manufacturing Jewellery and Silverware Manufacturing 2591 Jewellery and Silverware Manufacturing 2942 Toy and Sporting Good Manufacturing 1320p Leather Tanning, Fur Dressing and Leather Product Manufacturing 2392p Boatbuilding and Repair Services 2592 Toy, Sporting and Recreational Product Manufacturing 2949 Manufacturing n.e.c. 1331p Textile Floor Covering Manufacturing 2599 Other Manufacturing n.e.c. \mathbf{D} **Electricity, Gas and Water Supply** 36 Electricity and Gas Supply 361 **Electricity Supply** 3610 Electricity Supply 2611 Fossil Fuel Electricity Generation 2612 Hydro-electricity Generation 2619 Other Electricity Generation 2620 Electricity Transmission 2630 Electricity Distribution 2640 On Selling Electricity and Electricity Market Operation 362 Gas Supply 3620 Gas Supply 2700 Gas Supply 37 Water Supply, Sewerage and Drainage Services 370 Water Supply, Sewerage and Drainage Services 3701 Water Supply 2811 Water Supply 3702 Sewerage and Drainage Services 2812 Sewerage and Drainage Services

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Construction

General Construction

ANZSIC	1993	ANZS	IC 2006
411	Building Construction 4111 House Construction	3011	House Construction
	4112 Residential Building Construction n.e.c. 4113 Non-Residential Building Construction	3019 3020	Other Residential Building Construction Non-Residential Building Construction
412	Non-Building Construction 4121 Road and Bridge Construction 4122 Non-Building Construction n.e.c.	3101 3109	Road and Bridge Construction Other Heavy and Civil Engineering Construction
42	Construction Trade Services		, 0
421	Site Preparation Services		
	4210 Site Preparation Services	3212p 3292	Site Preparation Services Hire of Construction Machinery with Operator
422	Building Structure Services		
	4221 Concreting Services	3221	Concreting Services
	4222 Bricklaying Services 4223 Roofing Services	3222 3223	Bricklaying Services Roofing Services
	4224 Structural Steel Erection Services	3224	Structural Steel Erection Services
423	Installation Trade Services	-	
12)	4231 Plumbing Services	3231	Plumbing Services
	0	7311p	Building and Other Industrial Cleaning Services
		9421p	Domestic Appliance Repair and Maintenance
	4232 Electrical Services	3232p	Electrical Services
	4233 Air Conditioning and Heating Services	3233	Air Conditioning and Heating Services
		9429p	Other Machinery and Equipment Repair and Maintenance
	4234 Fire and Security System Services	3234	Fire and Security Alarm Installation Services
424	Building Completion Services		, , , , , , , , , , , , , , , , , , , ,
121	4241 Plastering and Ceiling Services	3241	Plastering and Ceiling Services
	4242 Carpentry Services	3242	Carpentry Services
	4243 Tiling and Carpeting Services	3243	Tiling and Carpeting Services
	4244 Painting and Decorating Services	3244	Painting and Decorating Services
	4245 Glazing Services	3245	Glazing Services
425	Other Construction Services		
	4251 Landscaping Services 4259 Construction Services n.e.c.	3291p	Landscape Construction Services
	4259 Construction Services n.e.c.	2922p 3239p	Waste Remediation and Materials Recovery Services Other Building Installation Services
		3299	Other Construction Services n.e.c.
		9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance
F	Wholesale Trade		
45	Basic Material Wholesaling		
451	Farm Produce Wholesaling		
	4511 Wool Wholesaling	0529p	Other Agriculture and Fishing Support Services
		3311	Wool Wholesaling
	4512 Cereal Grain Wholesaling	3800p 3312	Commission-Based Wholesaling Cereal Grain Wholesaling
	4519 Farm Produce and Supplies Wholesaling n.e.c.	3319	Other Agricultural Product Wholesaling
	3 ·····	3323p	Industrial and Agricultural Chemical Product
			Wholesaling
		3339p	Other Hardware Goods Wholesaling
		3720p 3800p	Pharmaceutical and Toiletry Goods Wholesaling Commission-Based Wholesaling
/50	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3600p	Commission-based wholesaling
452	Mineral, Metal and Chemical Wholesaling 4521 Petroleum Product Wholesaling	3321	Potentianes Peroduct Wholeseline
	4522 Metal and Mineral Wholesaling	3322	Petroleum Product Wholesaling Metal and Mineral Wholesaling
	4523 Chemical Wholesaling	3323p	Industrial and Agricultural Chemical Product Wholesaling
453	Builders Supplies Wholesaling		
	4531 Timber Wholesaling	3331	Timber Wholesaling
		4231p	Hardware and Building Supplies Retailing
	4539 Building Supplies Wholesaling n.e.c.	3332	Plumbing Goods Wholesaling
46	Machinery and Motor Vehicle Wholesaling	3339p	Other Hardware Goods Wholesaling

ANZSIC 1993 ANZSIC 2006 461 Machinery and Equipment Wholesaling Farm and Construction Machinery Wholesaling Agricultural and Construction Machinery Wholesaling 3411p 9429p Other Machinery and Equipment Repair and Maintenance 4612 Professional Equipment Wholesaling 3491 Professional and Scientific Goods Wholesaling 4613 Computer Wholesaling 3492 Computer and Computer Peripheral Wholesaling 4614 Business Machine Wholesaling n.e.c. 3493p Telecommunication Goods Wholesaling 3494p Other Electrical and Electronic Good Wholesaling 3499p Other Machinery and Equipment Wholesaling n.e.c. 3800p Commission-Based Wholesaling Electronic (except Domestic Appliance) and 9422p Precision Equipment Repair and Maintenance 4615 Electrical and Electronic Equipment Wholesaling n.e.c. 3493p Telecommunication Goods Wholesaling 3494p Other Electrical and Electronic Good Wholesaling 4229p Other Electrical and Electronic Goods Retailing 9429p Other Machinery and Equipment Repair and Maintenance 4619 3419 Other Specialised Industrial Machinery and Machinery and Equipment Wholesaling n.e.c. Equipment Wholesaling 3499p Other Machinery and Equipment Wholesaling n.e.c. Furniture and Floor Covering Wholesaling 3731p 3800p Commission-Based Wholesaling 9429p Other Machinery and Equipment Repair and Maintenance 462 Motor Vehicle Wholesaling 4621 3501p Car Wholesaling Car Wholesaling Commercial Vehicle Wholesaling 4622 3502 Commercial Vehicle Wholesaling 3504p 4623 Motor Vehicle New Parts Dealing Motor Vehicle New Parts Wholesaling 3921p Motor Vehicle Parts Retailing 9411p Automotive Electrical Services 4624 3505p Motor Vehicle Dismantling and Used Parts Motor Vehicle Dismantling and Used Parts Dealing Wholesaling 3921p Motor Vehicle Parts Retailing 47 Personal and Household Good Wholesaling 471 Food, Drink and Tobacco Wholesaling 4711 Meat Wholesaling 3602p Meat, Poultry and Smallgoods Wholesaling 4712 Poultry and Smallgood Wholesaling 3602p Meat, Poultry and Smallgoods Wholesaling Dairy Produce Wholesaling 3603 4713 Dairy Produce Wholesaling Fish Wholesaling 4714 1120p Seafood Processing 3604 Fish and Seafood Wholesaling 4715 Fruit and Vegetable Wholesaling 3605 Fruit and Vegetable Wholesaling 7320p Packaging Services 4716 Confectionery and Soft Drink Wholesaling 3609p Other Grocery Wholesaling 3606p Liquor and Tobacco Product Wholesaling 4717 Liquor Wholesaling 7320p Packaging Services 4718 **Tobacco Product Wholesaling** 3606p Liquor and Tobacco Product Wholesaling 1199p 4719 Grocery Wholesaling n.e.c. Other Food Product Manufacturing n.e.c. 3601 General Line Grocery Wholesaling 3609p Other Grocery Wholesaling 7320p Packaging Services 472 Textile, Clothing and Footwear Wholesaling Textile Product Wholesaling Textile Product Wholesaling 4721 3711 3800p Commission-Based Wholesaling 4722 Clothing Wholesaling 3712p Clothing and Footwear Wholesaling 3800p Commission-Based Wholesaling 4723 Footwear Wholesaling 3712p Clothing and Footwear Wholesaling 3800p Commission-Based Wholesaling Household Good Wholesaling Household Appliance Wholesaling 3494p Other Electrical and Electronic Good Wholesaling 4731 3499p Other Machinery and Equipment Wholesaling n.e.c. 4732 Furniture Wholesaling 3731p Furniture and Floor Covering Wholesaling Furniture and Floor Covering Wholesaling 4733 3731p Floor Covering Wholesaling 4739 Household Goods Wholesaling n.e.c. 3339p Other Hardware Goods Wholesaling

3411p

3494p

Agricultural and Construction Machinery Wholesaling

Other Electrical and Electronic Good Wholesaling

ANZSIC 1993 ANZSIC 2006 Household Good Wholesaling continued 3499n Other Machinery and Equipment Wholesaling n.e.c. 3733 Kitchen and Diningware Wholesaling 479 Other Wholesaling Industrial and Agricultural Chemical Product 4791 Photographic Equipment Wholesaling 3323p Wholesaling 3494p Other Electrical and Electronic Good Wholesaling 3499p Other Machinery and Equipment Wholesaling n.e.c. 4792 Jewellery and Watch Wholesaling 3732 Jewellery and Watch Wholesaling 4793 Toy and Sporting Goods Wholesaling Toy and Sporting Goods Wholesaling 3734 4794 Book and Magazine Wholesaling 3735 Book and Magazine Wholesaling Paper Product Wholesaling 3736 Paper Product Wholesaling 4795 Other Goods Wholesaling n.e.c. 3739p Pharmaceutical and Toiletry Wholesaling 4796 3720p Pharmaceutical and Toiletry Goods Wholesaling Other Goods Wholesaling n.e.c. 4799 Wholesaling n.e.c. 3739p 3800p Commission-Based Wholesaling G **Retail Trade** Food Retailing 51 511 Supermarket and Grocery Stores 5110 Supermarket and Grocery Stores 4110 Supermarket and Grocery Stores 512 Specialised Food Retailing Fresh Meat, Fish and Poultry Retailing 5121 4121 Fresh Meat, Fish and Poultry Retailing 5122 Fruit and Vegetable Retailing 4122 Fruit and Vegetable Retailing 5123 4123 Liquor Retailing Liquor Retailing 4310p Non-Store Retailing 5124 1174 Bakery Product Manufacturing (Non-factory based) Bread and Cake Retailing 4129p Other Specialised Food Retailing 5125 Takeaway Food Retailing 4512 Takeaway Food Services 5126 Milk Vending 4310p Non-Store Retailing 4320p Retail Commission-Based Buying and/or Selling 5129 Specialised Food Retailing n.e.c. 4129p Other Specialised Food Retailing 4279p Other Store-Based Retailing n.e.c. Non-Store Retailing 4310p 4320p Retail Commission-Based Buying and/or Selling 52 Personal and Household Good Retailing 521 Department Stores 4260 5210 Department Stores Department Stores Clothing and Soft Good Retailing 522 Clothing Retailing 4251 Clothing Retailing 9491p Clothing and Footwear Repair 5222 Footwear Retailing 4252 Footwear Retailing 5223 Fabric and Other Soft Good Retailing 3239p Other Building Installation Services Manchester and Other Textile Goods Retailing 4214 523 Furniture, Houseware and Appliance Retailing Furniture Retailing 4211 Furniture Retailing 5231 5232 Floor Covering Retailing 4212 Floor Coverings Retailing Domestic Hardware and Houseware Retailing 5233 4213p Houseware Retailing 4231p Hardware and Building Supplies Retailing 9429p Other Machinery and Equipment Repair and Maintenance 5234 Domestic Appliance Retailing 4221p Electrical, Electronic and Gas Appliance Retailing 4222 Computer and Computer Peripheral Retailing 4310p Non-Store Retailing 4320p Retail Commission-Based Buying and/or Selling 5235 Recorded Music Retailing 4242p Entertainment Media Retailing 524 Recreational Good Retailing 5241 Sport and Camping Equipment Retailing 4241 Sport and Camping Equipment Retailing 9499p Other Repair and Maintenance n.e.c. 5242 Toy and Game Retailing 4242p Entertainment Media Retailing 4243 Toy and Game Retailing 4244 5243 Newspaper, Book and Stationery Retailing Newspaper and Book Retailing 4272 Stationery Goods Retailing 4279p Other Store-Based Retailing n.e.c.

ANZSIC 1993		ANZSIC 2006		
	Recrea	tional Good Retailing continued		
		S	4310p	Non-Store Retailing
			4320p	Retail Commission-Based Buying and/or Selling
	5244	Photographic Equipment Retailing	4221p	Electrical, Electronic and Gas Appliance Retailing
			4279p	Other Store-Based Retailing n.e.c.
	5245	Marine Equipment Retailing	3499p	Other Machinery and Equipment Wholesaling n.e.c.
			4245	Marine Equipment Retailing
			4320p	Retail Commission-Based Buying and/or Selling
525	Other	Personal and Household Good Retailing		
	5251	Pharmaceutical, Cosmetic and Toiletry Retailing	4271	Pharmaceutical, Cosmetic and Toiletry Goods
				Retailing
			4310p	Non-Store Retailing
			4320p	Retail Commission-Based Buying and/or Selling
	5252	Antique and Used Good Retailing	4273	Antique and Used Goods Retailing
			4310p	Non-Store Retailing
	5253	Garden Equipment Retailing	4232	Garden Supplies Retailing
	5254	Flower Retailing	4274	Flower Retailing
	5255	Watch and Jewellery Retailing	4213p	Houseware Retailing
			4253	Watch and Jewellery Retailing
			4279p	Other Store-Based Retailing n.e.c.
			4310p	Non-Store Retailing
	5259	Retailing n.e.c.	4320p 4221p	Retail Commission-Based Buying and/or Selling Electrical, Electronic and Gas Appliance Retailing
	3439	Retaining i.e.e.	4221p 4229p	Other Electrical and Electronic Goods Retailing
			4259	Other Personal Accessory Retailing
			4279p	Other Store-Based Retailing n.e.c.
			4310p	Non-Store Retailing
			4320p	Retail Commission-Based Buying and/or Selling
			7311p	Building and Other Industrial Cleaning Services
526	House	hold Equipment Repair Services	•	
)20	5261	Household Equipment Repair Services (Electrical)	3232p	Electrical Services
)201	Household Equipment Repair Services (Electrical)	9421p	Domestic Appliance Repair and Maintenance
			9499p	Other Repair and Maintenance n.e.c.
	5269	Household Equipment Repair Services n.e.c.	7712p	Investigation and Security Services
	2	The Paris of	9429p	Other Machinery and Equipment Repair and
			1	Maintenance
			9491p	Clothing and Footwear Repair
			9499p	Other Repair and Maintenance n.e.c.
53	Motor	Vehicle Retailing and Services		
531		Vehicle Retailing		
))1		Car Retailing	3501p	Car Wholesaling
))11	Car retaining	3911	Car Retailing
	5312	Motor Cycle Dealing	3503p	Trailer and Other Motor Vehicle Wholesaling
	JU	5,500 - 5,000 - 5,000	3504p	Motor Vehicle New Parts Wholesaling
			3505p	Motor Vehicle Dismantling and Used Parts
			•	Wholesaling
			3912	Motor Cycle Retailing
			3921p	Motor Vehicle Parts Retailing
			3922p	Tyre Retailing
			9411p	Automotive Electrical Services
			9419p	Other Automotive Repair and Maintenance
	5313	Trailer and Caravan Dealing	3503p	Trailer and Other Motor Vehicle Wholesaling
			3913	Trailer and Other Motor Vehicle Retailing
532		Vehicle Services		
	5321	Automotive Fuel Retailing	4000	Fuel Retailing
			9412p	Automotive Body, Paint and Interior Repair
	5322	Automotive Electrical Services	3921p	Motor Vehicle Parts Retailing
			9411p	Automotive Electrical Services
	5323	Smash Repairing	4610p	Road Freight Transport
	5 20 /	T D . II	9412p	Automotive Body, Paint and Interior Repair
	5324	Tyre Retailing	3922p	Tyre Retailing
	5329	Automotive Repair and Services n.e.c.	9411p	Automotive Electrical Services
			9412p 9419p	Automotive Body, Paint and Interior Repair Other Automotive Repair and Maintenance
			2412h	One automotive repair and mannenance

ANZSIC	1993	ANZS	IC 2006
Н	Accommodation, Cafes and Restaurants		
57	Accommodation, Cafes and Restaurants		
571	Accommodation		
	5710 Accommodation	4400 6711p	Accommodation Residential Property Operators
572	Pubs, Taverns and Bars 5720 Pubs, Taverns and Bars	4520	Pubs, Taverns and Bars
573	Cafes and Restaurants 5730 Cafes and Restaurants	4511 4513 9001p	Cafes and Restaurants Catering Services Performing Arts Operation
574	Clubs (Hospitality) 5740 Clubs (Hospitality)	4530	Clubs (Hospitality)
I	Transport and Storage		
61	Road Transport		
611	Road Freight Transport		
	6110 Road Freight Transport	4610p	Road Freight Transport
612	Road Passenger Transport 6121 Long Distance Bus Transport	4621	Internalized and Dural Due Transport
	6121 Long Distance Bus Transport 6122 Short Distance Bus Transport (Including Tramway)	4621 4622	Interurban and Rural Bus Transport Urban Bus Transport (Including Tramway)
		5010p	Scenic and Sightseeing Transport
	6123 Taxi and Other Road Passenger Transport	4623	Taxi and Other Road Transport
		5010p 5299p	Scenic and Sightseeing Transport Other Transport Support Services n.e.c.
62	Rail Transport) - //P	outer Transport outport out rices meres
620	Rail Transport		
	6200 Rail Transport	4710	Rail Freight Transport
		4720p	Rail Passenger Transport
		5299p	Other Transport Support Services n.e.c.
63	Water Transport		
630	Water Transport	(010	W. P. C. L. T.
	6301 International Sea Transport	4810p 4820p	Water Freight Transport Water Passenger Transport
	6302 Coastal Water Transport	4810p	Water Freight Transport
		4820p	Water Passenger Transport
	(202 1 1 1 1 7 7	5010p	Scenic and Sightseeing Transport
	6303 Inland Water Transport	4810p 4820p	Water Freight Transport Water Passenger Transport
		5010p	Scenic and Sightseeing Transport
64	Air and Space Transport	- 1	0 0 1
640	Air and Space Transport		
	6401 Scheduled International Air Transport	4900p	Air and Space Transport
		5220p	Airport Operations and Other Air Transport Support
	6402 Scheduled Domestic Air Transport	4900p	Services Air and Space Transport
	0402 Sefectuled Domestic All Transport	5220p	Airport Operations and Other Air Transport Support Services
	Non-Scheduled Air and Space Transport	4900p	Air and Space Transport
		5010p	Scenic and Sightseeing Transport
		5220p	Airport Operations and Other Air Transport Support Services
		8219p	Adult, Community and Other Education n.e.c.
65	Other Transport	•	•
650	Other Transport		
	6501 Pipeline Transport	5021	Pipeline Transport
	6509 Transport n.e.c.	4720p	Rail Passenger Transport
		5010p 5029p	Scenic and Sightseeing Transport Other Transport n.e.c.
66	Sarvicas to Transport	J045P	other transport n.e.c.
66	Services to Transport		
661	Services to Road Transport 6611 Parking Services	9533	Parking Services
	OUTT TAIKING OUTVICES	1933	Tarking octvices

ANZSIC 1993 ANZSIC 2006 Services to Road Transport continued Services to Road Transport n.e.c. 5299p Other Transport Support Services n.e.c. 6619 662 Services to Water Transport 6621 Stevedoring 5211 Stevedoring Services 6622 Water Transport Terminals 5212p Port and Water Transport Terminal Operations 6623 5212p Port and Water Transport Terminal Operations Port Operators 6629 Services to Water Transport n.e.c. 5219 Other Water Transport Support Services 663 Services to Air Transport 6630 Services to Air Transport 5220p Airport Operations and Other Air Transport Support Services 664 Other Services to Transport Travel Agency Services 7220 Travel Agency and Tour Arrangement Services 6641 7299p Other Administrative Services n.e.c. 5292p 6642 Road Freight Forwarding Freight Forwarding Services 5292p 6643 Freight Forwarding (Except Road) Freight Forwarding Services 5291 6644 Customs Agency Services Customs Agency Services 6649 Services to Transport n.e.c. 5299p Other Transport Support Services n.e.c. 7320p Packaging Services Other Machinery and Equipment Repair and 9429p Maintenance 67 Storage 670 Storage 6701 5301 Grain Storage Services Grain Storage Storage n.e.c. 5309 Other Warehousing and Storage Services J **Communication Services** 71 Communication Services 711 Postal and Courier Services Postal Services 5101 Postal Services 7111 7112 Courier Pick-up and Delivery Services 5102 Courier Services 712 Telecommunication Services 5700p Telecommunication Services Internet Publishing and Broadcasting 5801 Wired Telecommunications Network Operation 5802 Other Telecommunications Network Operation 5809 Other Telecommunications Services 5910p Internet Service Providers and Web Search Portals K **Finance and Insurance** 73 Finance 731 Central Bank Central Bank 6210 Central Banking 732 Deposit Taking Financiers 6221 7321 Banks Banking 7322 **Building Societies** 6222 **Building Society Operation** 7323 Credit Unions 6223 Credit Union Operation Money Market Dealers 6229p Other Depository Financial Intermediation 7324 7329 Deposit Taking Financiers n.e.c. 6229p Other Depository Financial Intermediation 733 Other Financiers 6230 7330 Other Financiers Non-Depository Financing 734 Financial Asset Investors 6240 Financial Asset Investing 7340 Financial Asset Investors 74 Insurance 741Life Insurance and Superannuation Funds 7411 Life Insurance 6310 Life Insurance 7412 Superannuation Funds 6330 Superannuation Funds 742 Other Insurance Health Insurance 6321 Health Insurance 7421 7422 General Insurance 6322 General Insurance

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Services to Finance and Insurance

ANZSIC	1993	ANZS	IC 2006
751	Services to Finance and Investment 7511 Financial Asset Broking Services 7519 Services to Finance and Investment n.e.c.	6411 6419p 7299p	Financial Asset Broking Services Other Auxiliary Finance and Investment Services Other Administrative Services n.e.c.
752	Services to Insurance 7520 Services to Insurance	6419p 6420	Other Auxiliary Finance and Investment Services Auxiliary Insurance Services
L	Property and Business Services		
77	Property Services		
771	Property Operators and Developers 7711 Residential Property Operators 7712 Commercial Property Operators and Developers	6711p 3211 6712p	Residential Property Operators Land Development and Subdivision Non-Residential Property Operators
772	Real Estate Agents 7720 Real Estate Agents	6711p 6712p 6720 6931p	Residential Property Operators Non-Residential Property Operators Real Estate Services Legal Services
773	Non-Financial Asset Investors 7730 Non-Financial Asset Investors	5411p 5412p 5413p 5419p 5420p 5512p 5521p 6620 6639p 6640	Newspaper Publishing Magazine and Other Periodical Publishing Book Publishing Other Publishing (except Software, Music and Internet) Software Publishing Motion Picture and Video Distribution Music Publishing Farm Animal and Bloodstock Leasing Other Goods and Equipment Rental and Hiring n.e.c. Non-Financial Intangible Assets (Except Copyrights) Leasing
774	Machinery and Equipment Hiring and Leasing 7741 Motor Vehicle Hiring	6611 6619p	Passenger Car Rental and Hiring Other Motor Vehicle and Transport Equipment
	7742 Other Transport Equipment Leasing	6619p	Rental and Hiring Other Motor Vehicle and Transport Equipment Rental and Hiring
	7743 Plant Hiring or Leasing	6631 6639p	Heavy Machinery and Scaffolding Rental and Hiring Other Goods and Equipment Rental and Hiring n.e.c.
78	Business Services		
781	Scientific Research 7810 Scientific Research	6910	Scientific Research Services
782	Technical Services 7821 Architectural Services 7822 Surveying Services 7823 Consulting Engineering Services 7829 Technical Services n.e.c.	6921 6922 6923 6925 6999p	Architectural Services Surveying and Mapping Services Engineering Design and Engineering Consulting Services Scientific Testing and Analysis Services Other Professional, Scientific and Technical Services n.e.c.
783	Computer Services 7831 Data Processing Services 7832 Information Storage and Retrieval Services 7833 Computer Maintenance Services 7834 Computer Consultancy Services	5921p 5922 9422p 5420p	Data Processing and Web Hosting Services Electronic Information Storage Services Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance Software Publishing
784	Legal and Accounting Services 7841 Legal Services	7000 6931p	Computer System Design and Related Services Legal Services
	7842 Accounting Services	6932	Accounting Services
785	Marketing and Business Management Services 7851 Advertising Services	6940	Advertising Services

ANZSIC	1993	ANZSIC 2006		
	Marketing and Business Management Services			
	 continued 7852 Commercial Art and Display Services 7853 Market Research Services 7854 Business Administrative Services 7855 Business Management Services 	 6924p Other Specialised Design Services 6950p Market Research and Statistical Services 6961 Corporate Head Office Management Services 6950p Market Research and Statistical Services 6962p Management Advice and Related Consulting Services 8220p Educational Support Services 		
786	Other Business Services	6220p Educational Support Services		
	 7861 Employment Placement Services 7862 Contract Staff Services 7863 Secretarial Services 	7211p Employment Placement and Recruitment Services 7212 Labour Supply Services 5414p Directory and Mailing List Publishing 7291p Office Administrative Services 7292p Document Preparation Services		
	 7864 Security and Investigative Services (Except Police) 7865 Pest Control Services 7866 Cleaning Services 	 7712p Investigation and Security Services 7312 Building Pest Control Services 7311p Building and Other Industrial Cleaning Services 		
	7867 Contract Packing Services n.e.c. 7869 Business Services n.e.c.	7320p Packaging Services 3800p Commission-Based Wholesaling 5910p Internet Service Providers and Web Search Portals 5921p Data Processing and Web Hosting Services 6020p Other Information Services 6924p Other Specialised Design Services		
		 6962p Management Advice and Related Consulting Services 6999p Other Professional, Scientific and Technical Services n.e.c. 7291p Office Administrative Services 		
		 7292p Document Preparation Services 7293 Credit Reporting and Debt Collection Services 7294 Call Centre Operation 7299p Other Administrative Services n.e.c. 		
		8220p Educational Support Services9002p Creative Artists, Musicians, Writers and Performers		
M	Government Administration and Defence			
81	Government Administration			
811	Government Administration 8111 Central Government Administration	6950p Market Research and Statistical Services 7510 Central Government Administration 7551 Domestic Government Representation 7719 Other Public Order and Safety Services 7720p Regulatory Services		
	8112 State Government Administration	7520 State Government Administration 7720p Regulatory Services		
	8113 Local Government Administration	7530 Local Government Administration 7720p Regulatory Services		
812	Justice 8120 Justice	7540 Justice		
813	Foreign Government Representation 8130 Foreign Government Representation	7552 Foreign Government Representation		
82	Defence	1972 Totelgh Government representation		
820	Defence 8200 Defence	7600 Defence		
N	Education			
84	Education			
841	Preschool Education 8410 Preschool Education	8010 Preschool Education		
842	School Education 8421 Primary Education 8422 Secondary Education 8423 Combined Primary and Secondary Education	8021 Primary Education 8022 Secondary Education 8023 Combined Primary and Secondary Education		
	8424 Special School Education	8024 Special School Education		

ANZSIC 1993 ANZSIC 2006 843 Post School Education 8431 Higher Education 8102 Higher Education Technical and Further Education 8432 8101p Technical and Vocational Education and Training 844 Other Education Other Education 8101p 8440 Technical and Vocational Education and Training 8212 Arts Education 8219p Adult, Community and Other Education n.e.c. 8220p **Educational Support Services** \mathbf{o} **Health and Community Services** 86 Health Services 861 Hospitals and Nursing Homes 8611 Hospitals (Except Psychiatric Hospitals) 8401 Hospitals (Except Psychiatric Hospitals) Psychiatric Hospitals 8402 8612 Psychiatric Hospitals 8613 Nursing Homes 8601p Aged Care Residential Services 8609p Other Residential Care Services 862 Medical and Dental Services General Practice Medical Services 8511p General Practice Medical Services 8621 8622 Specialist Medical Services 8512 Specialist Medical Services Pathology and Diagnostic Imaging Services 8520p 8623 Dental Services 8531 Dental Services 863 Other Health Services Pathology Services Pathology and Diagnostic Imaging Services 8631 8520p 8632 Optometry and Optical Dispensing 8532 Optometry and Optical Dispensing 8633 Ambulance Services 8591 Ambulance Services 8634 Community Health Centres 8539p Other Allied Health Services 8599p Other Health Care Services n.e.c. 8790p Other Social Assistance Services 8635 Physiotherapy Services 8533 Physiotherapy Services 8534 8636 Chiropractic Services Chiropractic and Osteopathic Services 8639 Health Services n.e.c. 8511p General Practice Medical Services 8520p Pathology and Diagnostic Imaging Services 8539p Other Allied Health Services 8599p Other Health Care Services n.e.c. Hairdressing and Beauty Services 9511p 864 Veterinary Services 8640 Veterinary Services 6970 Veterinary Services 87 Community Services Child Care Services 871 8710 Child Care Services 8710 Child Care Services Community Care Services 872 Accommodation for the Aged 8601p Aged Care Residential Services 8721 8722 Residential Care Services n.e.c. 7714p Correctional and Detention Services 8609p Other Residential Care Services 8790p 8729 Non-Residential Care Services n.e.c. Other Social Assistance Services 9559p Other Interest Group Services n.e.c. **Cultural and Recreational Services** P 91 Motion Picture, Radio and Television Services 911 Film and Video Services Film and Video Production 5511 9111 Motion Picture and Video Production 5514p Post-production Services and Other Motion Picture and Video Activities Motion Picture and Video Distribution 9112 Film and Video Distribution 5512p 9113 Motion Picture Exhibition 5513 Motion Picture Exhibition 912 Radio and Television Services 9121 Radio Services 5522p Music and Other Sound Recording Activities 5610 Radio Broadcasting 6020p Other Information Services 9122 Television Services 5621 Free-to-Air Television Broadcasting 5622 Cable and Other Subscription Broadcasting 6020p Other Information Services

ANZSIC 1993 ANZSIC 2006 92 Libraries, Museums and the Arts 921 Libraries 9210 Libraries 6010 Libraries and Archives 922 Museums Museums 8910 Museum Operation 923 Parks and Gardens Zoological and Botanic Gardens 8921 Zoological and Botanical Gardens Operation 9231 9239 Recreational Parks and Gardens 8922 Nature Reserves and Conservation Parks Operation 924 Arts Music and Theatre Productions 9001p 9241 Performing Arts Operation 9002p Creative Artists, Musicians, Writers and Performers 9242 Creative Arts 9002p Creative Artists, Musicians, Writers and Performers Services to the Arts 925 Sound Recording Studios Music and Other Sound Recording Activities 9251 5522p 9252 Performing Arts Venues 9003 Performing Arts Venue Operation 6962p 9259 Services to the Arts n.e.c. Management Advice and Related Consulting Services Employment Placement and Recruitment Services 7211p 7299p Other Administrative Services n.e.c. 9002p Creative Artists, Musicians, Writers and Performers 93 Sport and Recreation 931 Sport 9311 Horse and Dog Racing 9121p Horse and Dog Racing Administration and Track Operation 9129 Other Horse and Dog Racing Activities 9312 Sports Grounds and Facilities n.e.c. Health and Fitness Centres and Gymnasia Operation 9111 9113 Sports and Physical Recreation Venues, Grounds and Facilities Operation 9319 Sports and Services to Sports n.e.c. 5029p Other Transport n.e.c. 7299p Other Administrative Services n.e.c. 8211 Sports and Physical Recreation Instruction 9112 Sports and Physical Recreation Clubs and Sports Professionals 9114 Sports and Physical Recreation Administrative Service 9121p Horse and Dog Racing Administration and Track Operation 9539p Other Personal Services n.e.c. 932 Gambling Services 9321 Lotteries 9202 Lottery Operation 9322 Casinos 9201 Casino Operation 9209 Other Gambling Activities 9329 Gambling Services n.e.c. 933 Other Recreation Services 9330 Other Recreation Services 5010p Scenic and Sightseeing Transport 9001p Performing Arts Operation 9131 Amusement Parks and Centres Operation 9139 Amusement and Other Recreation Activities n.e.c. Q **Personal and Other Services** 95 Personal Services 951 Personal and Household Goods Hiring Video Hire Outlets 6632 9511 Video and Other Electronic Media Rental, and Hiring 9519 Personal and Household Goods Hiring n.e.c. Other Goods and Equipment Rental and Hiring n.e.c. 6639p 952 Other Personal Services 9521 Laundries and Dry-Cleaners 1334p Textile Finishing and Other Textile Product Manufacturing 9531 Laundry and Dry-Cleaning Services 9522 Photographic Film Processing 5514p Post-production Services and Other Motion Picture and Video Activities 9532 Photographic Film Processing 9523 Photographic Studios 6991 Professional Photographic Services 9524 Funeral Directors, Crematoria and Cemeteries 9520 Funeral, Crematorium and Cemetery Services 9525 7313 Gardening Services Gardening Services 9526 Hairdressing and Beauty Salons 9511p Hairdressing and Beauty Services 9529 Personal Services n.e.c. 5299p Other Transport Support Services n.e.c.

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Other Personal Services continued

96 Other Services 961 Religious Organisations 9610 Religious Organisations 962 Interest Groups Business and Professional Associations 9621 9622 Labour Associations 9629 Interest Groups n.e.c. 963 Public Order and Safety Services 9631 Police Services 9632 Corrective Centres 9633 Fire Brigade Services Waste Disposal Services 9634 97 Private Households Employing Staff 970 Private Households Employing Staff Private Households Employing Staff

ANZSIC 2006

7292p 7311p 9511p 9512 9534 9539p	Document Preparation Services Building and Other Industrial Cleaning Services Hairdressing and Beauty Services Diet and Weight Reduction Centre Operation Brothel Keeping and Prostitution Services Other Personal Services n.e.c.
9540	Religious Services
9551	Business and Professional Association Services
9552	Labour Association Services
9559p	Other Interest Group Services n.e.c.
7711	Police Services
7714p	Correctional and Detention Services
7713p	Fire Protection and Other Emergency Services
2911	Solid Waste Collection Services
2919	Other Waste Collection Services
2921	Waste Treatment and Disposal Services
2922p	Waste Remediation and Materials Recovery Service
7311p	Building and Other Industrial Cleaning Services
9601	Private Households Employing Staff
9602	Undifferentiated Goods-Producing Activities of Private Households for Own Use
9603	Undifferentiated Service-Producing Activities of Private Households for Own Use

A	Agriculture, Fo	restry and Fishing		
01	Agriculture			
011	0112 Nursery Pro 0113 Turf Growin 0114 Floriculture	duction (Under Cover) duction (Outdoors)	0111p 0111p 0111p 0112p 0112p	Plant Nurseries Plant Nurseries Plant Nurseries Cut Flower and Flower Seed Growing Cut Flower and Flower Seed Growing
012	Mushroom and Veg 0121 Mushroom 0122 Vegetable O	getable Growing	0169p 0113p 0113p 0169p	Crop and Plant Growing n.e.c. Vegetable Growing Vegetable Growing Crop and Plant Growing n.e.c.
013	0135 Stone Fruit 0136 Citrus Fruit 0137 Olive Grow	ving owing Growing Pear Growing Growing Growing	0114 0117 0119p 0115 0116 0119p 0119p 0119p	Grape Growing Kiwi Fruit Growing Fruit Growing n.e.c. Apple and Pear Growing Stone Fruit Growing Fruit Growing n.e.c. Fruit Growing n.e.c. Fruit Growing n.e.c.
014	0142 Beef Cattle 0143 Beef Cattle 0144 Sheep-Beef	Farming (Specialised) Feedlots (Specialised) Cattle Farming o or Grain-Beef Cattle Farming	0124 0219p 0125p 0219p 0125p 0123 0122 0121p 0121p	Sheep Farming Services to Agriculture n.e.c. Beef Cattle Farming Services to Agriculture n.e.c. Beef Cattle Farming Sheep-Beef Cattle Farming Grain-Sheep and Grain-Beef Cattle Farming Grain Growing Grain Growing
015	Other Crop Growin 0151 Sugar Cane 0152 Cotton Gro	ng Growing	0161 0162 0121p 0169p	Sugar Cane Growing Cotton Growing Grain Growing Crop and Plant Growing n.e.c.
016	Dairy Cattle Farmir 0160 Dairy Cattle		0130	Dairy Cattle Farming
017	Poultry Farming 0171 Poultry Farm 0172 Poultry Farm	ning (Meat)	0141 0142	Poultry Farming (Meat) Poultry Farming (Eggs)
018	Deer Farming 0180 Deer Farmi	ng	0153	Deer Farming
019	Other Livestock Far 0191 Horse Farm 0192 Pig Farming 0193 Beekeeping 0199 Other Lives	ing S	0152 0219p 0151 0159p 0159p	Horse Farming Services to Agriculture n.e.c. Pig Farming Livestock Farming n.e.c. Livestock Farming n.e.c.
02	Aquaculture			
020		ngline and Rack Aquaculture Iged Aquaculture Iuaculture	0420p 0420p 0420p	Aquaculture Aquaculture Aquaculture
03	Forestry and Loggin	ng		
030	Forestry and Loggin 0301 Forestry 0302 Logging	ng	0301 0302p 0302p	Forestry Logging Logging
04	Fishing, Hunting ar	nd Trapping	•	-

NZSIC	ZSIC 2006		ANZSIC 1993		
041	Fishing				
	0411	Rock Lobster and Crab Potting	0411	Rock Lobster Fishing	
			0419p	Marine Fishing n.e.c.	
	0412	Prawn Fishing	0412	Prawn Fishing	
	0413	Line Fishing	0414	Squid Jigging	
			0415	Line Fishing	
	0414	Fish Trawling, Seining and Netting	0413	Finfish Trawling	
	0419	Other Fishing	0419p	Marine Fishing n.e.c.	
			0420p	Aquaculture	
042	Huntin	g and Trapping			
	0420	Hunting and Trapping	0220	Hunting and Trapping	
05	Agricul	ture, Forestry and Fishing Support Services			
051	-				
031	0510	y Support Services Forestry Support Services	0303p	Commission to Horostony	
	-	* **	deoco	Services to Forestry	
052	-	ture and Fishing Support Services			
	0521	Cotton Ginning	0211	Cotton Ginning	
	0522	Shearing Services	0212	Shearing Services	
	0529	Other Agriculture and Fishing Support Services	0213	Aerial Agricultural Services	
			0219p	Services to Agriculture n.e.c.	
			0419p	Marine Fishing n.e.c.	
			4511p	Wool Wholesaling	
В	Minin	g			
06	Coal M	ining			
060	Coal M	•			
000	0600	Coal Mining	1101	Black Coal Mining	
		8	1102	Brown Coal Mining	
07	Oil and	l Gas Extraction			
070		Gas Extraction	1000		
	0700	Oil and Gas Extraction	1200	Oil and Gas Extraction	
08	Metal (Ore Mining			
080	Metal (Ore Mining			
	0801	Iron Ore Mining	1311	Iron Ore Mining	
	0802	Bauxite Mining	1312	Bauxite Mining	
	0803	Copper Ore Mining	1313	Copper Ore Mining	
	0804	Gold Ore Mining	1314	Gold Ore Mining	
	0805	Mineral Sand Mining	1315	Mineral Sand Mining	
	0806	Nickel Ore Mining	1316	Nickel Ore Mining	
	0807	Silver-Lead-Zinc Ore Mining	1317	Silver-Lead-Zinc Ore Mining	
	0809	Other Metal Ore Mining	1319	Metal Ore Mining n.e.c.	
09	Non-M	etallic Mineral Mining and Quarrying			
091	Constr	uction Material Mining			
~ / -	0911	Gravel and Sand Quarrying	1411	Gravel and Sand Quarrying	
	0919	Other Construction Material Mining	1419	Construction Material Mining n.e.c.	
099	Other	Non-Metallic Mineral Mining and Quarrying			
099	0990	Other Non-Metallic Mineral Mining and Quarrying	1420	Other Mining	
10	-,,,	ation and Other Mining Support Services	1420	Other Mining	
	•	0 11			
101	Explor				
	1011	Petroleum Exploration	1511	Petroleum Exploration (Own Account)	
	1012	W. IR I e	1512	Petroleum Exploration Services	
	1012	Mineral Exploration	1513	Mineral Exploration (Own Account)	
			1514	Mineral Exploration Services	
109		Mining Support Services			
	1090	Other Mining Support Services	1520	Other Mining Services	
C	Manu	facturing			
11		roduct Manufacturing			
111		nd Meat Product Manufacturing	0		
	1111	Meat Processing	2111p	Meat Processing	
	1112	Poultry Processing	2111p	Meat Processing	

ANZSIC	NZSIC 2006			ANZSIC 1993		
	Meat at	nd Meat Product Manufacturing continued				
	Meat a	id Meat Froduct Mandiactaring commuca	2112	Poultry Processing		
	1113	Cured Meat and Smallgoods Manufacturing	2111p	Meat Processing		
			2113	Bacon, Ham and Smallgood Manufacturing		
112	Seafoo	d Processing				
	1120	Seafood Processing	2173	Seafood Processing		
			4714p	Fish Wholesaling		
113	Dairy P	roduct Manufacturing				
5	1131	Milk and Cream Processing	2121p	Milk and Cream Processing		
	1132	Ice Cream Manufacturing	2122	Ice Cream Manufacturing		
	1133	Cheese and Other Dairy Product Manufacturing	2121p	Milk and Cream Processing		
			2129p	Dairy Product Manufacturing n.e.c.		
114	Fruit ar	nd Vegetable Processing				
	1140	Fruit and Vegetable Processing	2130	Fruit and Vegetable Processing		
115	Oil and	Fat Manufacturing				
	1150	Oil and Fat Manufacturing	2140	Oil and Fat Manufacturing		
116	Grain M	Mill and Cereal Product Manufacturing				
	1161	Grain Mill Product Manufacturing	2129p	Dairy Product Manufacturing n.e.c.		
		O	2151	Flour Mill Product Manufacturing		
			2152p	Cereal Food and Baking Mix Manufacturing		
			2182p	Beer and Malt Manufacturing		
	1162	Cereal, Pasta and Baking Mix Manufacturing	2152p	Cereal Food and Baking Mix Manufacturing		
117	Bakery	Product Manufacturing				
	1171	Bread Manufacturing (Factory based)	2152p	Cereal Food and Baking Mix Manufacturing		
			2161	Bread Manufacturing		
	1170	Calan and Baston Manufacturing (Factor and	2163p	Biscuit Manufacturing		
	1172	Cake and Pastry Manufacturing (Factory based)	2152p 2162	Cereal Food and Baking Mix Manufacturing Cake and Pastry Manufacturing		
	1173	Biscuit Manufacturing (Factory based)	2163p	Biscuit Manufacturing		
	1174	Bakery Product Manufacturing (Non-factory based)	5124p	Bread and Cake Retailing		
118	Sugar a	and Confectionery Manufacturing	*			
	1181	Sugar Manufacturing	2171	Sugar Manufacturing		
	1182	Confectionery Manufacturing	2172	Confectionery Manufacturing		
119	Other 1	Food Product Manufacturing				
	1191	Potato, Corn and Other Crisp Manufacturing	2179p	Food Manufacturing n.e.c.		
	1192	Prepared Animal and Bird Feed Manufacturing	2174	Prepared Animal and Bird Feed Manufacturing		
	1199	Other Food Product Manufacturing n.e.c.	2152p	Cereal Food and Baking Mix Manufacturing		
			2179p	Food Manufacturing n.e.c.		
			4719p	Grocery Wholesaling n.e.c.		
12	Bevera	ge and Tobacco Product Manufacturing				
121	Bevera	ge Manufacturing				
	1211	Soft Drink, Cordial and Syrup Manufacturing	2179p	Food Manufacturing n.e.c.		
	1010		2181	Soft Drink, Cordial and Syrup Manufacturing		
	1212 1213	Beer Manufacturing Spirit Manufacturing	2182p 2184	Beer and Malt Manufacturing Spirit Manufacturing		
	1215	Wine and Other Alcoholic Beverage Manufacturing	2184	Wine Manufacturing		
122			_103	······		
122	1220	te and Tobacco Product Manufacturing Cigarette and Tobacco Product Manufacturing	2190	Tobacco Product Manufacturing		
1.2			4170	Tobacco Product Manufacturing		
13		Leather, Clothing and Footwear Manufacturing				
131		Manufacturing				
	1311	Wool Scouring	2211	Wool Scouring		
	1312	Natural Textile Manufacturing	2213p	Cotton Textile Manufacturing		
	1313	Synthetic Textile Manufacturing	2214p 2212p	Wool Textile Manufacturing Synthetic Fibre Textile Manufacturing		
122		, e	2212p	Synthetic Fibre Textile Manufacturing		
132		r Tanning, Fur Dressing and Leather Product acturing				
	1320	Leather Tanning, Fur Dressing and Leather Product Manufacturing	2261	Leather Tanning and Fur Dressing		
			2262	Leather and Leather Substitute Product Manufacturing		
			2942p	Toy and Sporting Good Manufacturing		
			, -I-	, 1 3		

Testile Product Manufacturing 1331 Testile Floor Covering Manufacturing 1352 Rope, Cordage and Twine Manufacturing 1353 Car and Sewn Testile Product Manufacturing 1354 Car and Sewn Testile Product Manufacturing 1355 Car and Sewn Testile Product Manufacturing 1356 Car and Sewn Testile Product Manufacturing 1357 Car and Sewn Testile Product Manufacturing 1358 Car and Sewn Testile Product Manufacturing 1359 Car and Sewn Testile Product Manufacturing 1350 Car and Sewn Testile Product Manufacturing 1351 Testile Finishing and Other Testile Product 1352 Testile Finishing and Other Testile Product 1354 Testile Finishing and Other Testile Product 1355 Manufacturing 1356 Reitted Product Manufacturing 1357 Car and Footwear Manufacturing 1358 Reitted Product Manufacturing 1359 Clothing and Footwear Manufacturing 1350 Clothing and Footwear Manufacturing 1351 Clothing and Footwear Manufacturing 1352 Cordina Manufacturing 1353 Clothing and Footwear Manufacturing 1354 Wood Product Manufacturing 1355 Footwear Manufacturing 1356 Pootwear Manufacturing 1357 Pootwear Manufacturing 1358 Pootwear Manufacturing 1359 Cord Chipping 1360 Cord Chipping 1370 Cord Chipping 1370 Cord Chipping 1370 Cord Chipping 1371 Log Sawnilling and Timber Dressing 1371 Log Sawnilling and Timber Dressing 1372 Wood Chipping 1373 Wood Product Manufacturing 1374 Wood Product Manufacturing 1375 Pootwear Manufacturing 1376 Wood Chipping 1377 Wood Chipping 1377 Wood Chipping 1378 Wood Product Manufacturing 1379 Prefaircated Wooden Bulking Manufacturing 1370 Pulp, Paper and Converted Paper Product Manufacturing 1370 Pulp, Paper and Paperboard Manufacturing 1370 Pulp, Paper and Paperboard Manufacturing 1371 Pulp, Paper and Paperboard Manufacturing 1372 Pulp, Paper and Paperboard Manufacturing 1374 Pulp, Paper and Paperboard Manufacturing 1375 Pulp, Paper and Paperboard Manufacturing 1376 Pulp, Paper and Paperboard Manufacturing 1377 Product Manufacturing 1378 Pulp, Paper and Paperboard Manufacturing 1379 Pooter Converted Paper Product Manufacturing 1370 Pulp, Pap	ANZSIC	ANZSIC 2006			ANZSIC 1993		
1331 Testile Floor Covering Manufacturing 2249 2949 1332 Rope, Cordage and Twine Manufacturing 2249 2949 1332 Cut and Sewn Testile Product Manufacturing 2213 2214 1344 Testile Floor Testile Product Manufacturing 2224 2249 2249 1354 Testile Finishing and Other Testile Product 2229 2229 2229 2229 1355 Testile Finishing and Other Testile Product 2229 2	133	Textile	Product Manufacturing				
1332 Rope, Cordage and Twine Manufacturing 2215 Rope, Cordage and Twine Manufacturing 2216 2218 Cotton Textile Manufacturing 2219 Cotton Textile Manufacturing 2214 Made-Up Textile Manufacturing 2214 Made-Up Textile Product Manufacturing 2229 Made-Up Textile Product Manufacturing 2229 Textile Product Manufacturing 2229 Textile Product Manufacturing 2220 Textile Product Manufacturing 2221 Textile Product Manufacturing 2221 Textile Product Manufacturing 2221 Textile Product Manufacturing 2222 Textile Product Manufacturing 2222 Textile Product Manufacturing 2223 Textile Product Manufacturing 2224 Textile Pro	133			2222p	Textile Floor Covering Manufacturing		
1335 Cut and Sewn Textile Product Manufacturing 2212p 2213p Wood Textile Manufacturing 2214p Wood Textile Manufacturing 2221p					9		
2115 Contractile Manufacturing 2221 Made Up Textile Product Manufacturing 2222 2223 Matrees Manufacturing 2223 Pestile Product Manufacturing 2223 Pestile Product Manufacturing 2223 Pestile Product Manufacturing 2223 Pestile Product Manufacturing 2224 Pestile Product Manufacturing 2225 Pestile Product Manufacturing 2225 Pestile Product Manufacturing 2226 Pestile Product Manufacturing 2227 Pestile Product Manufacturing 2229 Pestil			• • •				
224 Wood Product Manufacturing 2221 Manufacturing 2221 2221 2221 2221 2221 2221 2221 2222		1333	Cut and Sewn Textile Product Manufacturing	_			
1334 Testile Finishing and Other Textile Product 2229 222					e e		
134					e e e e e e e e e e e e e e e e e e e		
Particle Finishing and Other Textile Product 2215 Textile Finishing 2229 Textile Prinshing 2229 Textile Product Manufacturing 2229 Textile Product Manufacturing 2229 Textile Product Manufacturing 2230 Textile Product Manufacturing 2231 Textile Product Manufacturing 2231 Textile Product Manufacturing 2232 Cardigan and Pullover Manufacturing 2232 Textile Product Manufacturing 2233 Textile Product Manufacturing 2244 Men's and Boys Wear Manufacturing 2245 Women's and Girls' Wear Manufacturing 2246 Women's and Girls' Wear Manufacturing 2249 Cothing Manufacturing 2249 Cothing Manufacturing 2249 Cothing Manufacturing 2240 Cothi							
Manufacturing 222p Textile Floor Covering Manufacturing 222p Textile Product Manufacturing 222p Textile Product Manufacturing 222p Textile Product Manufacturing 22p					9		
2222 Textile Floor Covering Manufacturing 1340 Knitted Product Manufacturing 2231 Hossery Manufacturing 2232 Cardigan and Pullover Manufacturing 2232 Cardigan and Pullover Manufacturing 2234 Knitted Product Manufacturing 2235 Cordigan and Pullover Manufacturing 2236 Knitting Mill Product Manufacturing 2241 Men's and Boys' Wear Manufacturing 2242 Sicepwear, Underwear and Infam Clothing Manufacturing 2242 Sicepwear, Underwear and Infam Clothing Manufacturing 2249 Clothing Manufacturing 2240 Clothing Manufacturing 2341 Log Sawmilling 2341 Log Sawmilling 2341 Mood Chipping 234		1334	Textile Finishing and Other Textile Product	2215	Textile Finishing		
134 Knitted Product Manufacturing 229h Laundries and Dry-Cleaners 1340 Knitted Product Manufacturing 2251 Log National Pullower Manufacturing 2251 Cardigan and Pullower Manufacturing 2252 Cardigan and Pullower Manufacturing 2242 Knitting Mill Product Manufacturing 2243 Men's and Boys' Wear Manufacturing 2244 Women's and Glish Wear Manufacturing 2244 Women's and Glish Wear Manufacturing 2245 Sile-pwear, Underswear and Infant Clothing Manufacturing 2246 Clothing Manufacturing 2247 Clothing Manufacturing 2248 Clothing Manufacturing 2249 Clothing Manufacturing 2320 Cl			Manufacturing				
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191	Polymer 1911	Product Manufacturing Polymer Film and Sheet Packaging Material Manufacturing	2563	Plastic Bag and Film Manufacturing
	1912	Rigid and Semi-Rigid Polymer Product Manufacturing	2561 2562p 2564p 2566p 2929p	Plastic Blow Moulded Product Manufacturing Plastic Extruded Product Manufacturing Plastic Product Rigid Fibre Reinforced Manufacturing Plastic Injection Moulded Product Manufacturing Furniture Manufacturing n.e.c.
	1913	Polymer Foam Product Manufacturing	2565	Plastic Foam Product Manufacturing
	1914	Tyre Manufacturing	2551 2559p	Rubber Tyre Manufacturing Rubber Product Manufacturing n.e.c.
	1915	Adhesive Manufacturing	2549p	Chemical Product Manufacturing n.e.c.
	1916	Paint and Coatings Manufacturing	2542 2547	Paint Manufacturing Ink Manufacturing
	1919	Other Polymer Product Manufacturing	2562p 2564p 2566p	Plastic Extruded Product Manufacturing Plastic Product Rigid Fibre Reinforced Manufacturing Plastic Injection Moulded Product Manufacturing
192	Natural l 1920	Rubber Product Manufacturing Natural Rubber Product Manufacturing	2559p	Rubber Product Manufacturing n.e.c.

ANZSIC 2006			ANZSIC 1993		
20	Non-Me	tallic Mineral Product Manufacturing			
201	Glass ar	nd Glass Product Manufacturing Glass and Glass Product Manufacturing	2610	Glass and Glass Product Manufacturing	
202	Ceramic 2021 2029	E Product Manufacturing Clay Brick Manufacturing Other Ceramic Product Manufacturing	2621 2622 2623 2629	Clay Brick Manufacturing Ceramic Product Manufacturing Ceramic Tile and Pipe Manufacturing Ceramic Product Manufacturing n.e.c.	
203	Cement Manufac 2031 2032 2033	, Lime, Plaster and Concrete Product cturing Cement and Lime Manufacturing Plaster Product Manufacturing Ready-Mixed Concrete Manufacturing	2631 2632p 2633 2640p	Cement and Lime Manufacturing Plaster Product Manufacturing Concrete Slurry Manufacturing Non-Metallic Mineral Product Manufacturing n.e.c.	
	2034	Concrete Product Manufacturing	2634 2635 2919p	Concrete Pipe and Box Culvert Manufacturing Concrete Product Manufacturing n.e.c. Prefabricated Building Manufacturing n.e.c.	
209	Other N 2090	on-Metallic Mineral Product Manufacturing Other Non-Metallic Mineral Product Manufacturing	2632p 2640p	Plaster Product Manufacturing Non-Metallic Mineral Product Manufacturing n.e.c.	
21	Primary	Metal and Metal Product Manufacturing			
211	2110	errous Metal Manufacturing Iron Smelting and Steel Manufacturing	2711	Basic Iron and Steel Manufacturing	
212	Basic Fe 2121 2122	errous Metal Product Manufacturing Iron and Steel Casting Steel Pipe and Tube Manufacturing	2712p 2713	Iron and Steel Casting and Forging Steel Pipe and Tube Manufacturing	
213	2131 2132	on-Ferrous Metal Manufacturing Alumina Production Aluminium Smelting	2721 2722 2733p	Alumina Production Aluminium Smelting Non-Ferrous Metal Casting	
	2133 2139	Copper, Silver, Lead and Zinc Smelting and Refining Other Basic Non-Ferrous Metal Manufacturing	2723 2729	Copper, Silver, Lead and Zinc Smelting, Refining Basic Non-Ferrous Metal Manufacturing n.e.c.	
214	Basic No 2141 2142 2149	on-Ferrous Metal Product Manufacturing Non-Ferrous Metal Casting Aluminium Rolling, Drawing, Extruding Other Basic Non-Ferrous Metal Product Manufacturing	2733p 2731 2732	Non-Ferrous Metal Casting Aluminium Rolling, Drawing, Extruding Non-Ferrous Metal Rolling, Drawing, Extruding n.e.c.	
22	Fabricat	ed Metal Product Manufacturing			
221	2210	l Steel Forging Iron and Steel Forging	2712p	Iron and Steel Casting and Forging	
222	Structur 2221 2222 2223 2224	ral Metal Product Manufacturing Structural Steel Fabricating Prefabricated Metal Building Manufacturing Architectural Aluminium Product Manufacturing Metal Roof and Guttering Manufacturing (except	2741 2911 2742 2759p 2759p	Structural Steel Fabricating Prefabricated Metal Building Manufacturing Architectural Aluminium Product Manufacturing Sheet Metal Product Manufacturing n.e.c. Sheet Metal Product Manufacturing n.e.c.	
		Aluminium)	•		
222	2229	Other Structural Metal Product Manufacturing	2749	Structural Metal Product Manufacturing n.e.c.	
223	Metal Co 2231	ontainer Manufacturing Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	2751p	Metal Container Manufacturing	
	2239	Other Metal Container Manufacturing	2759p 2769p 2751p 2759p	Sheet Metal Product Manufacturing n.e.c. Fabricated Metal Product Manufacturing n.e.c. Metal Container Manufacturing Sheet Metal Product Manufacturing n.e.c.	
224		tetal Product Manufacturing (except Metal ral and Container Products) Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	2759p	Sheet Metal Product Manufacturing n.e.c.	
229	Other F 2291	abricated Metal Product Manufacturing Spring and Wire Product Manufacturing	2762	Spring and Wire Product Manufacturing	

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	Other F	abricated Metal Product Manufacturing		
	2292 2293	Nut, Bolt, Screw and Rivet Manufacturing Metal Coating and Finishing	2763 2764	Nut, Bolt, Screw and Rivet Manufacturing Metal Coating and Finishing
	2299	Other Fabricated Metal Product Manufacturing n.e.c.	2761 2765	Hand Tool and General Hardware Manufacturing Non-Ferrous Pipe Fitting Manufacturing
2.2	æ	T. C. C.	2769p	Fabricated Metal Product Manufacturing n.e.c.
23	-	ort Equipment Manufacturing		
231	2311	Vehicle and Motor Vehicle Part Manufacturing Motor Vehicle Manufacturing Motor Vehicle Devices of Tarilan Manufacturing	2811	Motor Vehicle Manufacturing
	2312 2313 2319	Motor Vehicle Body and Trailer Manufacturing Automotive Electrical Component Manufacturing Other Motor Vehicle Parts Manufacturing	2812p 2813 2819	Motor Vehicle Body Manufacturing Automotive Electrical and Instrument Manufacturing Automotive Component Manufacturing n.e.c.
239		ransport Equipment Manufacturing	,	7
	2391	Shipbuilding and Repair Services	2821	Shipbuilding
	2392	Boatbuilding and Repair Services	2559p	Rubber Product Manufacturing n.e.c.
			2822 2942p	Boatbuilding Toy and Sporting Good Manufacturing
	2393	Railway Rolling Stock Manufacturing and Repair	2942p 2823	Railway Equipment Manufacturing
	2394	Services Aircraft Manufacturing and Repair Services	2824	Aircraft Manufacturing
	2399	Other Transport Equipment Manufacturing n.e.c.	2829p	Transport Equipment Manufacturing n.e.c.
24	Machine	ery and Equipment Manufacturing		
241	Professi	onal and Scientific Equipment Manufacturing		
	2411	Photographic, Optical and Ophthalmic Equipment Manufacturing	2831p	Photographic and Optical Good Manufacturing
	2412	Medical and Surgical Equipment Manufacturing	2832p 2849p	Medical and Surgical Equipment Manufacturing Electronic Equipment Manufacturing n.e.c.
	2419	Other Professional and Scientific Equipment Manufacturing	2769p	Fabricated Metal Product Manufacturing n.e.c.
			2839p	Professional and Scientific Equipment Manufacturing
			20500	n.e.c. Electrical Equipment Manufacturing n.e.c.
			2859p 2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
242	Compu	ter and Electronic Equipment Manufacturing		
	2421	Computer and Electronic Office Equipment Manufacturing	2841	Computer and Business Machine Manufacturing
	2422	Communications Equipment Manufacturing	2769p 2842	Fabricated Metal Product Manufacturing n.e.c. Telecommunication, Broadcasting and Transceiving
			2849p	Equipment Manufacturing
	2429	Other Electronic Equipment Manufacturing	2849p 2849p	Electronic Equipment Manufacturing n.e.c. Electronic Equipment Manufacturing n.e.c.
243		al Equipment Manufacturing	· · · · · · · · ·	9
	2431	Electric Cable and Wire Manufacturing	2852	Electric Cable and Wire Manufacturing
	2432	Electric Lighting Equipment Manufacturing	2854	Electric Light and Sign Manufacturing
	2439	Other Electrical Equipment Manufacturing	2853	Battery Manufacturing
244	Domost	ia Applianaa Magyfaatywina	2859p	Electrical Equipment Manufacturing n.e.c.
244	2441	ic Appliance Manufacturing Whiteware Appliance Manufacturing	2769p	Fabricated Metal Product Manufacturing n.e.c.
		white ware 14ppamiee Plantametaring	2851p	Household Appliance Manufacturing
			2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
	2449	Other Domestic Appliance Manufacturing	2851p	Household Appliance Manufacturing
245	Manufac			
	2451	Pump and Compressor Manufacturing	2866p	Pump and Compressor Manufacturing
	2452	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2851p	Household Appliance Manufacturing
			2867	Commercial Space Heating and Cooling Equipment
			2869p	Manufacturing Industrial Machinery and Equipment Manufacturing
			>P	n.e.c.

ANZSIC	ANZSIC 2006			ANZSIC 1993		
246	Special 2461	ised Machinery and Equipment Manufacturing Agricultural Machinery and Equipment	2861	Agricultural Machinery Manufacturing		
	2462 2463	Manufacturing Mining and Construction Machinery Manufacturing Machine Tool and Parts Manufacturing	2862p 2863p 2864p 2869p	Mining and Construction Machinery Manufacturing Food Processing Machinery Manufacturing Machine Tool and Part Manufacturing Industrial Machinery and Equipment Manufacturing		
	2469	Other Specialised Machinery and Equipment Manufacturing	2863p	n.e.c. Food Processing Machinery Manufacturing		
			2869p	Industrial Machinery and Equipment Manufacturing n.e.c.		
249	Other I 2491	Machinery and Equipment Manufacturing Lifting and Material Handling Equipment Manufacturing	2865p	Lifting and Material Handling Equipment Manufacturing		
	2499	Other Machinery and Equipment Manufacturing n.e.c.	2869p	Industrial Machinery and Equipment Manufacturing n.e.c.		
25	Furnitu	are and Other Manufacturing				
251	Furnitu 2511	re Manufacturing Wooden Furniture and Upholstered Seat	2921p	Wooden Furniture and Upholstered Seat		
	2512	Manufacturing Metal Furniture Manufacturing	2769p 2922	Manufacturing Fabricated Metal Product Manufacturing n.e.c. Sheet Metal Furniture Manufacturing		
	2513	Mattress Manufacturing	2929p 2559p 2923p	Furniture Manufacturing n.e.c. Rubber Product Manufacturing n.e.c. Mattress Manufacturing (Except Rubber)		
	2519	Other Furniture Manufacturing	2929p	Furniture Manufacturing n.e.c.		
259		Manufacturing				
	2591 2592	Jewellery and Silverware Manufacturing Toy, Sporting and Recreational Product Manufacturing	2941 2942p	Jewellery and Silverware Manufacturing Toy and Sporting Good Manufacturing		
	2599	Other Manufacturing n.e.c.	2949p	Manufacturing n.e.c.		
D	Electr	ricity, Gas, Water and Waste Services				
26	Electric	city Supply				
261		city Generation				
	2611 2612	Fossil Fuel Electricity Generation	3610p 3610p	Electricity Supply Electricity Supply		
	2619	Hydro-Electricity Generation Other Electricity Generation	3610p	Electricity Supply Electricity Supply		
262		city Transmission Electricity Transmission	3610p	Electricity Supply		
263	Electric 2630	city Distribution Electricity Distribution	3610p	Electricity Supply		
264	On Sell 2640	ling Electricity and Electricity Market Operation On Selling Electricity and Electricity Market Operation	3610p	Electricity Supply		
27	Gas Su	•				
270	Gas Su 2700		3620	Gas Supply		
28	Water S	Supply, Sewerage and Drainage Services				
281	Water S	Supply, Sewerage and Drainage Services				
	2811 2812	Water Supply Sewerage and Drainage Services	3701 3702	Water Supply Sewerage and Drainage Services		
29	Waste 0	Collection, Treatment and Disposal Services				
291	Waste 0 2911 2919	Collection Services Solid Waste Collection Services Other Waste Collection Services	9634p 9634p	Waste Disposal Services Waste Disposal Services		
292	Waste 2 2921 2922	Treatment, Disposal and Remediation Services Waste Treatment and Disposal Services Waste Remediation and Materials Recovery Services	9634p 4259p 9634p	Waste Disposal Services Construction Services n.e.c. Waste Disposal Services		

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E	Cons	truction		
30	Buildir	ng Construction		
301	Reside	ential Building Construction		
	3011	House Construction	4111	House Construction
	3019	Other Residential Building Construction	4112	Residential Building Construction n.e.c.
302		esidential Building Construction		
0.4	3020	Non-Residential Building Construction	4113	Non-Residential Building Construction
31	•	and Civil Engineering Construction		
310		and Civil Engineering Construction	/101	
	3101 3109	Road and Bridge Construction Other Heavy and Civil Engineering Construction	4121 4122	Road and Bridge Construction Non-Building Construction n.e.c.
32		ruction Services	7122	Non-Building Construction II.C.C.
321	3211	Development and Site Preparation Services Land Development and Subdivision	7712n	Commercial Property Operators and Davelopers
	3211	Site Preparation Services	7712p 0219p	Commercial Property Operators and Developers Services to Agriculture n.e.c.
	J212	Site Preparation Services	4210p	Site Preparation Services
322	Buildir	ng Structure Services	1	1
944	3221	Concreting Services	4221	Concreting Services
	3222	Bricklaying Services	4222	Bricklaying Services
	3223	Roofing Services	4223	Roofing Services
	3224	Structural Steel Erection Services	4224	Structural Steel Erection Services
323	Buildir	ng Installation Services		
0-0	3231	Plumbing Services	4231p	Plumbing Services
	3232	Electrical Services	4232	Electrical Services
			5261p	Household Equipment Repair Services (Electrical)
	3233	Air Conditioning and Heating Services	4233p	Air Conditioning and Heating Services
	3234	Fire and Security Alarm Installation Services	4234	Fire and Security System Services
	3239	Other Building Installation Services	2769p	Fabricated Metal Product Manufacturing n.e.c.
			2865p	Lifting and Material Handling Equipment
			/250	Manufacturing
			4259p	Construction Services n.e.c.
22/	D 11.11		5223p	Fabric and Other Soft Good Retailing
324		ng Completion Services	/2/1	Discours and the control of the cont
	3241	Plastering and Ceiling Services	4241	Plastering and Ceiling Services
	3242 3243	Carpentry Services Tiling and Carpeting Services	4242 4243	Carpentry Services Tiling and Carpeting Services
	3243	Painting and Decorating Services	4244	Painting and Decorating Services
	3245	Glazing Services	4245	Glazing Services
220		Construction Services		outling out need
329	3291	Landscape Construction Services	0219p	Services to Agriculture n.e.c.
	3271	Landscape Constitution Services	4251	Landscaping Services
	3292	Hire of Construction Machinery with Operator	4210p	Site Preparation Services
	3299	Other Construction Services n.e.c.	4259p	Construction Services n.e.c.
F	Whol	esale Trade		
33		Material Wholesaling		
331	Agricu 3311	ltural Product Wholesaling Wool Wholesaling	/511n	Wool Wholesaling
	3312	Cereal Grain Wholesaling	4511p 4512	Cereal Grain Wholesaling
	3319	Other Agricultural Product Wholesaling	4519p	Farm Produce and Supplies Wholesaling n.e.c.
332		al, Metal and Chemical Wholesaling	->->P	
334	3321		4521	Petroleum Product Wholesaling
	3322	Petroleum Product Wholesaling Metal and Mineral Wholesaling	4522	Metal and Mineral Wholesaling
	3323	Industrial and Agricultural Chemical Product	4519p	Farm Produce and Supplies Wholesaling n.e.c.
	55 - 5	Wholesaling	-> - >P	and the safety of the safety o
			4523	Chemical Wholesaling
			4791p	Photographic Equipment Wholesaling

ANZSIC	ANZSIC 2006			ANZSIC 1993		
333	Timber : 3331 3332 3339	and Hardware Goods Wholesaling Timber Wholesaling Plumbing Goods Wholesaling Other Hardware Goods Wholesaling	4531p 4539p 4519p 4539p 4739p	Timber Wholesaling Building Supplies Wholesaling n.e.c. Farm Produce and Supplies Wholesaling n.e.c. Building Supplies Wholesaling n.e.c. Household Good Wholesaling n.e.c.		
34	Machine	ery and Equipment Wholesaling	4/3/p	Household Good wholesamig n.c.c.		
341	Wholesa	-	((11			
	3411	Agricultural and Construction Machinery Wholesaling	4739p	Farm and Construction Machinery Wholesaling Household Good Wholesaling n.e.c.		
	3419	Other Specialised Industrial Machinery and Equipment Wholesaling	4619p	Machinery and Equipment Wholesaling n.e.c.		
349		achinery and Equipment Wholesaling				
	3491	Professional and Scientific Goods Wholesaling	4612	Professional Equipment Wholesaling		
	3492 3493	Computer and Computer Peripheral Wholesaling Telecommunication Goods Wholesaling	4613	Computer Wholesaling Business Machine Wholesaling n.e.c.		
	3493	refeccininumication Goods wholesaming	4614p 4615p	Electrical and Electronic Equipment Wholesaling n.e.c.		
	3494	Other Electrical and Electronic Good Wholesaling	4614p	Business Machine Wholesaling n.e.c.		
		Ç	4615p	Electrical and Electronic Equipment Wholesaling n.e.c.		
			4731p	Household Appliance Wholesaling		
			4739p	Household Good Wholesaling n.e.c.		
	2 /00		4791p	Photographic Equipment Wholesaling		
	3499	Other Machinery and Equipment Wholesaling n.e.c.	4614p	Business Machine Wholesaling n.e.c.		
			4619p 4731p	Machinery and Equipment Wholesaling n.e.c. Household Appliance Wholesaling		
			4739p	Household Good Wholesaling n.e.c.		
			4791p	Photographic Equipment Wholesaling		
			5245p	Marine Equipment Retailing		
35	Motor V	ehicle and Motor Vehicle Parts Wholesaling				
350	Motor V	ehicle and Motor Vehicle Parts Wholesaling				
	3501	Car Wholesaling	4621 5311p	Car Wholesaling Car Retailing		
	3502	Commercial Vehicle Wholesaling	4622	Commercial Vehicle Wholesaling		
	3503	Trailer and Other Motor Vehicle Wholesaling	5312p	Motor Cycle Dealing		
		S	5313p	Trailer and Caravan Dealing		
	3504	Motor Vehicle New Parts Wholesaling	4623p	Motor Vehicle New Part Dealing		
			5312p	Motor Cycle Dealing		
	3505	Motor Vehicle Dismantling and Used Parts Wholesaling	4624p	Motor Vehicle Dismantling and Used Part Dealing		
26	Canada	Ligure and Tobagge Duodyst Wholeseline	5312p	Motor Cycle Dealing		
36	•	, Liquor and Tobacco Product Wholesaling				
360		, Liquor and Tobacco Product Wholesaling	4710	Consequence Wile along live and a		
	3601 3602	General Line Grocery Wholesaling Meat, Poultry and Smallgoods Wholesaling	4719p 4711	Grocery Wholesaling n.e.c. Meat Wholesaling		
	3002	meat, rounty and smangoods wholesaming	4711	Poultry and Smallgood Wholesaling		
	3603	Dairy Produce Wholesaling	4713	Dairy Produce Wholesaling		
	3604	Fish and Seafood Wholesaling	4714p	Fish Wholesaling		
	3605	Fruit and Vegetable Wholesaling	4715p	Fruit and Vegetable Wholesaling		
	3606	Liquor and Tobacco Product Wholesaling	4717p	Liquor Wholesaling		
			4718	Tobacco Product Wholesaling		
	3609	Other Grocery Wholesaling	4716 4719p	Confectionery and Soft Drink Wholesaling Grocery Wholesaling n.e.c.		
37	Other G	oods Wholesaling				
371	Textile,	Clothing and Footwear Wholesaling				
-	3711	Textile Product Wholesaling	4721p	Textile Product Wholesaling		
	3712	Clothing and Footwear Wholesaling	4722p	Clothing Wholesaling		
		-	4723p	Footwear Wholesaling		
372	Pharmac 3720	ceutical and Toiletry Goods Wholesaling Pharmaceutical and Toiletry Goods Wholesaling	4519p 4796	Farm Produce and Supplies Wholesaling n.e.c. Pharmaceutical and Toiletry Wholesaling		
				, 3		

ANZSIC 2006 ANZSIC 1993 373 Furniture, Floor Covering and Other Goods Wholesaling 4619p 3731 Furniture and Floor Covering Wholesaling Machinery and Equipment Wholesaling n.e.c. 4732 Furniture Wholesaling 4733 Floor Covering Wholesaling 3732 Jewellery and Watch Wholesaling 4792 Jewellery and Watch Wholesaling Kitchen and Diningware Wholesaling Household Good Wholesaling n.e.c. 3733 4739p 3734 Toy and Sporting Goods Wholesaling 4793 Toy and Sporting Good Wholesaling 3735 Book and Magazine Wholesaling 4794 Book and Magazine Wholesaling Paper Product Wholesaling 3736 4795p Paper Product Wholesaling 3739 Other Goods Wholesaling n.e.c. 4795p Paper Product Wholesaling 4799p Wholesaling n.e.c. Commission-Based Wholesaling 38 380 Commission-Based Wholesaling Commission-Based Wholesaling 4511p Wool Wholesaling 4519p Farm Produce and Supplies Wholesaling n.e.c. 4614p Business Machine Wholesaling n.e.c. 4619p Machinery and Equipment Wholesaling n.e.c. 4721p Textile Product Wholesaling 4722p Clothing Wholesaling 4723p Footwear Wholesaling 4799p Wholesaling n.e.c. 7869p Business Services n.e.c. **Retail Trade** G 39 Motor Vehicle and Motor Vehicle Parts Retailing 391 Motor Vehicle Retailing Car Retailing 3911 5311p Car Retailing 3912 Motor Cycle Retailing 5312p Motor Cycle Dealing Trailer and Other Motor Vehicle Retailing 3913 5313p Trailer and Caravan Dealing 392 Motor Vehicle Parts and Tyre Retailing 3921 Motor Vehicle Parts Retailing 4623p Motor Vehicle New Part Dealing 4624p Motor Vehicle Dismantling and Used Part Dealing 5312p Motor Cycle Dealing 5322p Automotive Electrical Services Tyre Retailing Motor Cycle Dealing 3922 5312p 5324 Tyre Retailing 40 Fuel Retailing 400 Fuel Retailing 4000 Fuel Retailing 5321p Automotive Fuel Retailing 41 Food Retailing Supermarket and Grocery Stores 411 Supermarket and Grocery Stores 5110 4110 Supermarket and Grocery Stores 412 Specialised Food Retailing 4121 Fresh Meat, Fish and Poultry Retailing 5121 Fresh Meat, Fish and Poultry Retailing Fruit and Vegetable Retailing 4122 Fruit and Vegetable Retailing 5122 4123 5123p Liquor Retailing Liquor Retailing 4129 Other Specialised Food Retailing 5124p Bread and Cake Retailing 5129p Specialised Food Retailing n.e.c. 42 Other Store-Based Retailing 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing 4211 Furniture Retailing 5231 Furniture Retailing 4212 Floor Covering Retailing Floor Coverings Retailing 5232 Houseware Retailing 5233p Domestic Hardware and Houseware Retailing 4213 5255p Watch and Jewellery Retailing Manchester and Other Textile Goods Retailing 5223p Fabric and Other Soft Good Retailing 422 Electrical and Electronic Goods Retailing Electrical, Electronic and Gas Appliance Retailing 5234p Domestic Appliance Retailing 5244p Photographic Equipment Retailing 5259p Retailing n.e.c. Computer and Computer Peripheral Retailing 5234p Domestic Appliance Retailing Other Electrical and Electronic Goods Retailing 4229 4615p Electrical and Electronic Equipment Wholesaling n.e.c.

ANZSIC	2006		ANZS	IC 1993
	Electri	cal and Electronic Goods Retailing continued	5259p	Retailing n.e.c.
423	Hardw 4231	rare, Building and Garden Supplies Retailing Hardware and Building Supplies Retailing	4531p	Timber Wholesaling
	4232	Garden Supplies Retailing	5233p 5253	Domestic Hardware and Houseware Retailing Garden Equipment Retailing
424)4))	Garden Equipment Retaining
424	4241 4242	ttional Goods Retailing Sport and Camping Equipment Retailing Entertainment Media Retailing	5241p 5235	Sport and Camping Equipment Retailing Recorded Music Retailing
	4243 4244 4245	Toy and Game Retailing Newspaper and Book Retailing Marine Equipment Retailing	5242p 5242p 5243p 5245p	Toy and Game Retailing Toy and Game Retailing Newspaper, Book and Stationery Retailing Marine Equipment Retailing
425	_		<i>J2</i> 1 <i>J</i> p	Marine Equipment Retaining
425	4251	ng, Footwear and Personal Accessory Retailing Clothing Retailing	5221p	Clothing Retailing
	4252	Footwear Retailing	5221p 5222	Footwear Retailing
	4253	Watch and Jewellery Retailing	5255p	Watch and Jewellery Retailing
	4259	Other Personal Accessory Retailing	5259p	Retailing n.e.c.
426			3-37 P	
	4260	tment Stores Department Stores	5210	Department Stores
427	Pharm 4271	aceutical and Other Store-Based Retailing Pharmaceutical, Cosmetic and Toiletry Goods Retailing	5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
	4272	Stationery Goods Retailing	5243p	Newspaper, Book and Stationery Retailing
	4273	Antique and Used Goods Retailing	5252p	Antique and Used Good Retailing
	4274	Flower Retailing	5254	Flower Retailing
	4279	Other Store-Based Retailing n.e.c.	5129p	Specialised Food Retailing n.e.c.
			5243p	Newspaper, Book and Stationery Retailing
			5244p	Photographic Equipment Retailing
			5255p	Watch and Jewellery Retailing
			5259p	Retailing n.e.c.
43		tore Retailing and Retail Commission-Based g and/or Selling		
431	Non-St	tore Retailing		
	4310	Non-Store Retailing	5123p	Liquor Retailing
			5126p	Milk Vending
			5129p	Specialised Food Retailing n.e.c.
			5234p	Domestic Appliance Retailing
			5243p	Newspaper, Book and Stationery Retailing
			5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
			5252p 5255p	Antique and Used Good Retailing Watch and Jewellery Retailing
			5259p	Retailing n.e.c.
/22	D . 11.	0 D . ID 1/ . 0.19:	<i>J2J</i> /P	Retaining H.C.C.
432		Commission-Based Buying and/or Selling	5106	ACH AZ - I
	4320	Retail Commission-Based Buying and/or Selling	5126p	Milk Vending
			5129p 5234p	Specialised Food Retailing n.e.c. Domestic Appliance Retailing
			5243p	Newspaper, Book and Stationery Retailing
			5245p 5245p	Marine Equipment Retailing
			5251p	Pharmaceutical, Cosmetic and Toiletry Retailing
			5255p	Watch and Jewellery Retailing
			5259p	Retailing n.e.c.
Н	Accor	mmodation and Food Services		
44	Accom	amodation		
440		amodation		
440	4400	Accommodation	5710p	Accommodation
45	Food a	and Beverage Services		
451		Restaurants and Takeaway Food Services		
-/-	4511	Cafes and Restaurants	5730p	Cafes and Restaurants
	4512	Takeaway Food Services	5125	Takeaway Food Retailing
	4513	Catering Services	5730p	Cafes and Restaurants

ANZSIC	2006	ANZS	SIC 1993
452	Pubs, Taverns and Bars		
453	4520 Pubs, Taverns and Bars Clubs (Hospitality)	5720	Pubs, Taverns and Bars
	4530 Clubs (Hospitality)	5740	Clubs (Hospitality)
I	Transport, Postal and Warehousing		
46	Road Transport		
461	Road Freight Transport		
	4610 Road Freight Transport	5323p 6110	Smash Repairing Road Freight Transport
462	Road Passenger Transport		
	4621 Interurban and Rural Bus Transport	6121	Long Distance Bus Transport
	4622 Urban Bus Transport (Including Tramway)4623 Taxi and Other Road Transport	6122p 6123p	Short Distance Bus Transport (Including Tramway) Taxi and Other Road Passenger Transport
47	Rail Transport		
471	Rail Freight Transport	(200	D. H.W.
472	4710 Rail Freight Transport	6200p	Rail Transport
472	Rail Passenger Transport 4720 Rail Passenger Transport	6200p	Rail Transport
	1,20 Imm Taboonger Transport	6509p	Transport n.e.c.
48	Water Transport		
481	Water Freight Transport		
	4810 Water Freight Transport	6301p 6302p	International Sea Transport Coastal Water Transport
		6303p	Inland Water Transport
482	Water Passenger Transport		
	4820 Water Passenger Transport	6301p 6302p	International Sea Transport Coastal Water Transport
		6303p	Inland Water Transport
49	Air and Space Transport	_	-
490	Air and Space Transport		
	4900 Air and Space Transport	6401p 6402p	Scheduled International Air Transport Scheduled Domestic Air Transport
		6403p	Non-Scheduled Air and Space Transport
50	Other Transport		
501	Scenic and Sightseeing Transport		
	5010 Scenic and Sightseeing Transport	6122p 6123p	Short Distance Bus Transport (Including Tramway) Taxi and Other Road Passenger Transport
		6302p	Coastal Water Transport
		6303p	Inland Water Transport
		6403p 6509p	Non-Scheduled Air and Space Transport Transport n.e.c.
		9330p	Other Recreation Services
502	Pipeline and Other Transport		
	5021 Pipeline Transport 5029 Other Transport n.e.c.	6501	Pipeline Transport
	5029 Other Transport fl.e.c.	6509p 9319p	Transport n.e.c. Sports and Services to Sports n.e.c.
51	Postal and Courier Pick-up and Delivery Services	•	·
510	Postal and Courier Pick-up and Delivery Services		
	5101 Postal Services	7111	Postal Services
50	5102 Courier Pick-up and Delivery Services	7112	Courier Services
52	Transport Support Services		
521	Water Transport Support Services 5211 Stevedoring Services	6621	Stevedoring
	5212 Port and Water Transport Terminal Operations	6622	Water Transport Terminals
	5210 Only Wisser Transport Co. 1	6623	Port Operators
522	5219 Other Water Transport Support Services Airport Operations and Other Air Transport Support	6629	Services to Water Transport n.e.c.
522	Services		
	5220 Airport Operations and Other Air Transport Support Services	6401p	Scheduled International Air Transport

ANZSIC	2006		ANZS	SIC 1993
		Operations and Other Air Transport Support s continued		
	dervice		6402p 6403p 6630	Scheduled Domestic Air Transport Non-Scheduled Air and Space Transport Services to Air Transport
529	Other 7 5291 5292	Fransport Support Services Customs Agency Services Freight Forwarding Services	6644 6642 6643	Customs Agency Services Road Freight Forwarding Freight Forwarding (Except Road)
	5299	Other Transport Support Services n.e.c.	6123p 6200p 6619 6649p 9529p	Taxi and Other Road Passenger Transport Rail Transport Services to Road Transport n.e.c. Services to Transport n.e.c. Personal Services n.e.c.
53	Wareho	ousing and Storage Services		
530	Wareho 5301 5309	ousing and Storage Services Grain Storage Services Other Warehousing and Storage Services	6701 6709	Grain Storage Storage n.e.c.
J		nation Media and Telecommunications		Storage mete.
54		ing (except Internet and Music Publishing)		
541	5411	aper, Periodical, Book and Directory Publishing Newspaper Publishing	2421p 7730p	Newspaper Printing or Publishing Non-Financial Asset Investors
	5412	Magazine and Other Periodical Publishing	2422p 7730p	Other Periodical Publishing Non-Financial Asset Investors
	5413	Book Publishing	2423p 7730p	Book and Other Publishing Non-Financial Asset Investors
	5414	Directory and Mailing List Publishing	2422p 7863p	Other Periodical Publishing Secretarial Services
	5419	Other Publishing (except Software, Music and Internet)	2411p	Paper Stationery Manufacturing
			2423p 7730p	Book and Other Publishing Non-Financial Asset Investors
542	Softwar	e Publishing		
	5420	Software Publishing	2430p 7730p	Recorded Media Manufacturing and Publishing Non-Financial Asset Investors
55	Motion	Picture and Sound Recording Activities	7834p	Computer Consultancy Services
551		Picture and Video Activities		
))1	5511	Motion Picture and Video Production	9111p	Film and Video Production
	5512	Motion Picture and Video Distribution	7730p	Non-Financial Asset Investors
	5513	Motion Picture Exhibition	9112 9113	Film and Video Distribution Motion Picture Exhibition
	5514	Post-production Services and Other Motion Picture and Video Activities	9111p	Film and Video Production
		and video retivities	9522p	Photographic Film Processing
552	Sound	Recording and Music Publishing		
	5521	Music Publishing	2423p 2430p	Book and Other Publishing Recorded Media Manufacturing and Publishing
	5522	Music and Other Sound Recording Activities	7730p 9121p 9251	Non-Financial Asset Investors Radio Services Sound Recording Studios
56	Broadc	asting (except Internet)		Ü
561		Broadcasting Radio Broadcasting	9121p	Radio Services
562		ion Broadcasting	/121p	and our reco
702	5621 5622	Free-to-Air Television Broadcasting Cable and Other Subscription Broadcasting	9122p 9122p	Television Services Television Services
57		et Publishing and Broadcasting		

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ANZSIC 2006 ANZSIC 1993 570 Internet Publishing and Broadcasting Internet Publishing and Broadcasting 2422p Other Periodical Publishing 2423p Book and Other Publishing 7120p Telecommunication Services 58 Telecommunications Services 580 Telecommunications Services Wired Telecommunications Network Operation 7120p Telecommunication Services 5802 Other Telecommunications Network Operation 7120p Telecommunication Services 5809 Other Telecommunications Services 7120p Telecommunication Services 59 Internet Service Providers, Web Search Portals and Data **Processing Services** 591 Internet Service Providers and Web Search Portals Internet Service Providers and Web Search Portals 7120p Telecommunication Services 7869p Business Services n.e.c. 592 Data Processing, Web Hosting and Electronic Information Storage Services Data Processing and Web Hosting Services 7831 Data Processing Services 7869p Business Services n.e.c. Electronic Information Storage Services 7832 Information Storage and Retrieval Services 60 Library and Other Information Services 601 Libraries and Archives 6010 Libraries and Archives 9210 Libraries 602 Other Information Services 7869p Other Information Services Business Services n.e.c. 9121p Radio Services 9122p Television Services **Financial and Insurance Services** K 62 Finance 621 Central Banking Central Banking 7310 Central Bank 622 Depository Financial Intermediation 6221 Banking 7321 Banks **Building Society Operation** 6222 7322 **Building Societies** 6223 Credit Union Operation 7323 Credit Unions 6229 Other Depository Financial Intermediation 7324 Money Market Dealers 7329 Deposit Taking Financiers n.e.c. 623 Non-Depository Financing 6230 Non-Depository Financing 7330 Other Financiers 624 Financial Asset Investing Financial Asset Investing 7340 Financial Asset Investors 63 Insurance and Superannuation Funds 631 Life Insurance 6310 Life Insurance 7411 Life Insurance 632 Health and General Insurance 6321 Health Insurance 7421 Health Insurance 6322 General Insurance 7422 General Insurance 633 Superannuation Funds 7412 Superannuation Funds Superannuation Funds 64 Auxiliary Finance and Insurance Services 641 Auxiliary Finance and Investment Services 6411 Financial Asset Broking Services 7511 Financial Asset Broking Services 6419 Other Auxiliary Finance and Investment Services 7519p Services to Finance and Investment n.e.c. 7520p Services to Insurance 642 Auxiliary Insurance Services Auxiliary Insurance Services 7520p Services to Insurance L Rental, Hiring and Real Estate Services 66 Rental and Hiring Services (except Real Estate)

ANZSIC	2006	ANZS	IC 1993
661	Motor Vehicle and Transport Equipment Rental and Hiring		
	6611 Passenger Car Rental and Hiring 6619 Other Motor Vehicle and Transport Equipment Rental and Hiring	7741p 7741p	Motor Vehicle Hiring Motor Vehicle Hiring
	Ü	7742	Other Transport Equipment Leasing
662	Farm Animal and Bloodstock Leasing 6620 Farm Animal and Bloodstock Leasing	7730p	Non-Financial Asset Investors
663	Other Goods and Equipment Rental and Hiring 6631 Heavy Machinery and Scaffolding Rental and Hirin 6632 Video and Other Electronic Media Rental and Hirin 6639 Other Goods and Equipment Rental and Hiring n.e.	ng 9511	Plant Hiring or Leasing Video Hire Outlets Non-Financial Asset Investors Plant Hiring or Leasing Personal and Household Goods Hiring n.e.c.
664	Non-Financial Intangible Assets (Except Copyrights)		
	Leasing 6640 Non-Financial Intangible Assets (Except Copyrigh Leasing	ts) 7730p	Non-Financial Asset Investors
67	Property Operators and Real Estate Services		
671	Property Operators 6711 Residential Property Operators	5710p 7711 7720p	Accommodation Residential Property Operators Real Estate Agents
	6712 Non-Residential Property Operators	7712p 7720p	Commercial Property Operators and Developers Real Estate Agents
672	Real Estate Services 6720 Real Estate Services	7720p	Real Estate Agents
M	Professional, Scientific and Technical		
	Services		
69	Professional, Scientific and Technical Services (Excep Computer System Design and Related Services)	t	
691	Scientific Research Services 6910 Scientific Research Services	7810	Scientific Research
692	Architectural, Engineering and Technical Services 6921 Architectural Services 6922 Surveying and Mapping Services 6923 Engineering Design and Engineering Consulting Services	7821 7822 7823	Architectural Services Surveying Services Consulting Engineering Services
	6924 Other Specialised Design Services	7852 7869p	Commercial Art and Display Services Business Services n.e.c.
	6925 Scientific Testing and Analysis Services	7829p	Technical Services n.e.c.
693	Legal and Accounting Services 6931 Legal Services	7720p	Real Estate Agents
	C .	7841	Legal Services
(0/	6932 Accounting Services	7842	Accounting Services
694	Advertising Services 6940 Advertising Services	7851	Advertising Services
695	Market Research and Statistical Services 6950 Market Research and Statistical Services	7853 7855p 8111p	Market Research Services Business Management Services Central Government Administration
696	Management and Related Consulting Services 6961 Corporate Head Office Management Services 6962 Management Advice and Related Consulting Servi	7854 ces 7855p 7869p 9259p	Business Administrative Services Business Management Services Business Services n.e.c. Services to the Arts n.e.c.
697	Veterinary Services	06/0	Wateringer Coming
699	6970 Veterinary Services Other Professional, Scientific and Technical Services	8640	Veterinary Services
099	6991 Professional Photographic Services	9523	Photographic Studios

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				* * *
		Professional, Scientific and Technical Services		
	continu 6999	Other Professional, Scientific and Technical Services n.e.c.	7829p	Technical Services n.e.c.
		n.e.c.	7869p	Business Services n.e.c.
70	Compu	ter System Design and Related Services		
700	Compu 7000	ter System Design and Related Services Computer System Design and Related Services	7834p	Computer Consultancy Services
N	Admir	nistrative and Support Services		
72	Adminis	strative Services		
721	Employ	ment Services		
	7211	Employment Placement and Recruitment Services	7861 9259p	Employment Placement Services Services to the Arts n.e.c.
	7212	Labour Supply Services	7862	Contract Staff Services
722	Travel A 7220	Agency and Tour Arrangement Services Travel Agency and Tour Arrangement Services	6641p	Travel Agency Services
729		administrative Services	-0.60	
	7291	Office Administrative Services	7863p 7869p	Secretarial Services Business Services n.e.c.
	7292	Document Preparation Services	2413p	Services to Printing
	7272	Bocument Treparation outvices	7863p	Secretarial Services
			7869p	Business Services n.e.c.
			9529p	Personal Services n.e.c.
	7293	Credit Reporting and Debt Collection Services	7869p	Business Services n.e.c.
	7294	Call Centre Operation	7869p	Business Services n.e.c.
	7299	Other Administrative Services n.e.c.	6641p	Travel Agency Services
			7519p	Services to Finance and Investment n.e.c.
			7869p	Business Services n.e.c.
			9259p	Services to the Arts n.e.c.
			9319p	Sports and Services to Sports n.e.c.
73	Building Services	g Cleaning, Pest Control and Other Support		
731	Building	g Cleaning, Pest Control and Gardening Services		
	7311	Building and Other Industrial Cleaning Services	4231p	Plumbing Services
			5259p	Retailing n.e.c.
			7866	Cleaning Services
			9529p	Personal Services n.e.c.
	7212	Duilding Deat Control Consists	9634p	Waste Disposal Services
	7312	Building Pest Control Services	7865 0525	Pest Control Services
732	7313 Packagi	Gardening Services ng Services	9525	Gardening Services
1 54	7320	Packaging Services	4715p	Fruit and Vegetable Wholesaling
			4717p	Liquor Wholesaling
			4719p	Grocery Wholesaling n.e.c.
			6649p	Services to Transport n.e.c.
			7867	Contract Packing Services n.e.c.
o	Public	Administration and Safety		
75	Public A	administration		
751	Central	Government Administration		
752	7510 State <i>Ge</i>	Central Government Administration overnment Administration	8111p	Central Government Administration
	7520	State Government Administration	8112p	State Government Administration
753	7530	overnment Administration Local Government Administration	8113p	Local Government Administration
754	Justice 7540	Justice	8120	Justice
755	Govern	ment Representation		
	7551 7552	Domestic Government Representation Foreign Government Representation	8111p 8130	Central Government Administration Foreign Government Representation

ANZSIC	ANZSIC 2006		ANZSIC 1993			
76	Defend	ce				
760	Defend	re				
	7600	Defence	8200	Defence		
77	Public	Order, Safety and Regulatory Services				
771	Public	Order and Safety Services				
	7711	Police Services	9631	Police Services		
	7712	Investigation and Security Services	5269p 7864	Household Equipment Repair Services n.e.c. Security and Investigative Services (Except Police)		
	7713	Fire Protection and Other Emergency Services	0303p	Services to Forestry		
			9633	Fire Brigade Services		
	7714	Correctional and Detention Services	8722p 9632	Residential Care Services n.e.c. Corrective Centres		
	7719	Other Public Order and Safety Services	8111p	Central Government Administration		
772	Regula	tory Services				
	7720	Regulatory Services	8111p	Central Government Administration		
			8112p 8113p	State Government Administration		
			9113b	Local Government Administration		
P	Educ	ation and Training				
80	Presch	ool and School Education				
801		ool Education	0/40	n 1 121		
002	8010	Preschool Education	8410	Preschool Education		
802	8021	l Education Primary Education	8421	Primary Education		
	8022	Secondary Education	8422	Secondary Education		
	8023	Combined Primary and Secondary Education	8423	Combined Primary and Secondary Education		
0.1	8024	Special School Education	8424	Special School Education		
81		y Education				
810	8101	y Education Technical and Vocational Education and Training	8432	Technical and Further Education		
			8440p	Other Education		
	8102	Higher Education	8431	Higher Education		
82		Community and Other Education				
821		Community and Other Education	0210-	Constructed Constructor Constructor		
	8211 8212	Sports and Physical Recreation Instruction Arts Education	9319p 8440p	Sports and Services to Sports n.e.c. Other Education		
	8219	Adult, Community and Other Education n.e.c.	6403p	Non-Scheduled Air and Space Transport		
			8440p	Other Education		
822	Educat 8220	tional Support Services Educational Support Services	70550	Business Management Services		
	8220	Educational support Services	7855p 7869p	Business Services n.e.c.		
			8440p	Other Education		
Q	Healt	h Care and Social Assistance				
84	Hospit	als				
840	Hospit	als				
	8401	Hospitals (Except Psychiatric Hospitals)	8611	Hospitals (Except Psychiatric Hospitals)		
^ -	8402	Psychiatric Hospitals	8612	Psychiatric Hospitals		
85		al and Other Health Care Services				
851	Medica 8511	al Services General Practice Medical Services	8621	General Practice Medical Services		
	0)11	General Practice Medical Services	8639p	Health Services n.e.c.		
	8512	Specialist Medical Services	8622p	Specialist Medical Services		
852		ogy and Diagnostic Imaging Services	0/22	Constitute Madical Cons		
	8520	Pathology and Diagnostic Imaging Services	8622p 8631	Specialist Medical Services Pathology Services		
			8639p	Health Services n.e.c.		
853	Allied	Health Services				
	8531	Dental Services	8623	Dental Services		

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ANZSIC	2006		ANZ	SIC 1993
	All: ad T	Lookh Comigos continuod		
	8532 8533 8534 8539	Health Services continued Optometry and Optical Dispensing Physiotherapy Services Chiropractic and Osteopathic Services Other Allied Health Services	8632 8635 8636 8634p 8639p	Optometry and Optical Dispensing Physiotherapy Services Chiropractic Services Community Health Centres Health Services n.e.c.
859	Other I 8591 8599	Health Care Services Ambulance Services Other Health Care Services n.e.c.	8633 8634p 8639p	Ambulance Services Community Health Centres Health Services n.e.c.
86	Resider	ntial Care Services	ООЭЭР	Treater Services II.e.e.
860		ntial Care Services Aged Care Residential Services	8613p	Nursing Homes
	8609	Other Residential Care Services	8721 8613p 8722p	Accommodation for the Aged Nursing Homes Residential Care Services n.e.c.
87	Social A	Assistance Services		
871	Child C 8710	Care Services Child Care Services	8710	Child Care Services
879	Other 5 8790	Social Assistance Services Other Social Assistance Services	8634p 8729p	Community Health Centres Non-Residential Care Services n.e.c.
R	Arts a	nd Recreation Services		
89	Heritag	ge Activities		
891		m Operation		
- ,	8910	Museum Operation	9220	Museums
892	Parks a: 8921 8922	nd Gardens Operations Zoological and Botanical Gardens Operation Nature Reserves and Conservation Parks Operation	9231 9239	Zoological and Botanic Gardens Recreational Parks and Gardens
90	Creativ	e and Performing Arts Activities		
900		e and Performing Arts Activities Performing Arts Operation Creative Artists, Musicians, Writers and Performers	5730p 9241p 9330p 7869p 9241p 9242 9259p	Cafes and Restaurants Music and Theatre Productions Other Recreation Services Business Services n.e.c. Music and Theatre Productions Creative Arts Services to the Arts n.e.c.
	9003	Performing Arts Venue Operation	9252	Performing Arts Venues
91	Sports	and Recreation Activities		
911	Sports : 9111 9112	and Physical Recreation Activities Health and Fitness Centres and Gymnasia Operation Sports and Physical Recreation Clubs and Sports Professionals	9312p 9319p	Sports Grounds and Facilities n.e.c. Sports and Services to Sports n.e.c.
	9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation	9312p	Sports Grounds and Facilities n.e.c.
012	9114	Sports and Physical Recreation Administrative Service	9319p	Sports and Services to Sports n.e.c.
912	9121	and Dog Racing Activities Horse and Dog Racing Administration and Track Operation	9311p	Horse and Dog Racing
	0120	Ode at Hanna and Dan Basina Assisting	9319p	Sports and Services to Sports n.e.c.
913	9129 Amusei 9131	Other Horse and Dog Racing Activities ment and Other Recreation Activities Amusement Parks and Centres Operation	9311p 9330p	Horse and Dog Racing Other Recreation Services
	9139	Amusement and Other Recreational Activities n.e.c.	9330p	Other Recreation Services
92	Gambli	ng Activities		
920	Gambli 9201 9202	ng Activities Casino Operation Lottery Operation	9322 9321	Casinos Lotteries
	9209	Other Gambling Activities	9329	Gambling Services n.e.c.

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S Other Services

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94	Repair	and Maintenance		
941	Autom	otive Repair and Maintenance		
	9411	Automotive Electrical Services	4623p	Motor Vehicle New Part Dealing
			5312p	Motor Cycle Dealing
			5322p	Automotive Electrical Services
			5329p	Automotive Repair and Services n.e.c.
	9412	Automotive Body, Paint and Interior Repair	2812p	Motor Vehicle Body Manufacturing
			5321p	Automotive Fuel Retailing
			5323p	Smash Repairing
			5329p	Automotive Repair and Services n.e.c.
	9419	Other Automotive Repair and Maintenance	5312p	Motor Cycle Dealing
			5329p	Automotive Repair and Services n.e.c.
942		nery and Equipment Repair and Maintenance		
	9421	Domestic Appliance Repair and Maintenance	4231p	Plumbing Services
			5261p	Household Equipment Repair Services (Electrical)
	9422	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	2831p	Photographic and Optical Good Manufacturing
			2832p	Medical and Surgical Equipment Manufacturing
			2839p	Professional and Scientific Equipment Manufacturing
				n.e.c.
			4259p	Construction Services n.e.c.
			4614p	Business Machine Wholesaling n.e.c.
			7833	Computer Maintenance Services
	9429	Other Machinery and Equipment Repair and Maintenance	2859p	Electrical Equipment Manufacturing n.e.c.
			2862p	Mining and Construction Machinery Manufacturing
			2863p	Food Processing Machinery Manufacturing
			2864p	Machine Tool and Part Manufacturing
			2865p	Lifting and Material Handling Equipment
			2066	Manufacturing
			2866p	Pump and Compressor Manufacturing
			2869p	Industrial Machinery and Equipment Manufacturing n.e.c.
			4233p	Air Conditioning and Heating Services
			4611p	Farm and Construction Machinery Wholesaling
			4615p	Electrical and Electronic Equipment Wholesaling
			>P	n.e.c.
			4619p	Machinery and Equipment Wholesaling n.e.c.
			5233p	Domestic Hardware and Houseware Retailing
			5269p	Household Equipment Repair Services n.e.c.
			6649p	Services to Transport n.e.c.
949	Other	Repair and Maintenance		
	9491	Clothing and Footwear Repair	5221p	Clothing Retailing
		-	5269p	Household Equipment Repair Services n.e.c.
	9499	Other Repair and Maintenance n.e.c.	2829p	Transport Equipment Manufacturing n.e.c.
			2921p	Wooden Furniture and Upholstered Seat
				Manufacturing
			5241p	Sport and Camping Equipment Retailing
			5261p	Household Equipment Repair Services (Electrical)
			5269p	Household Equipment Repair Services n.e.c.
95	Person	nal and Other Services		
951	Person	nal Care Services		
	9511	Hairdressing and Beauty Services	8639p	Health Services n.e.c.
			9526	Hairdressing and Beauty Salons
			9529p	Personal Services n.e.c.
	9512	Diet and Weight Reduction Centre Operation	9529p	Personal Services n.e.c.
952		al, Crematorium and Cemetery Services	0524	For and Directors Comments and Comments
	9520	Funeral, Crematorium and Cemetery Services	9524	Funeral Directors, Crematoria and Cemeteries
953		Personal Services		
	9531	Laundry and Dry-Cleaning Services	9521p	Laundries and Dry-Cleaners
	9532	Photographic Film Processing	9522p	Photographic Film Processing
	9533	Parking Services	6611	Parking Services Personal Services n.e.c.
	9534	Brothel Keeping and Prostitution Services	9529p	i cisonal scivices il.e.c.

	Other	Personal Services continued		
	9539	Other Personal Services n.e.c.	0219p 9319p 9529p	Services to Agriculture n.e.c. Sports and Services to Sports n.e.c. Personal Services n.e.c.
954	Religio	ous Services		
	9540	Religious Services	9610	Religious Organisations
955	Civic, 1 9551 9552 9559	Professional and Other Interest Group Services Business and Professional Association Services Labour Association Services Other Interest Group Services n.e.c.	9621 9622 8729p 9629	Business and Professional Associations Labour Associations Non-Residential Care Services n.e.c. Interest Groups n.e.c.
96	Undiff	e Households Employing Staff and Ferentiated Goods- and Service-Producing Fies of Households for Own Use		
960	Undiff	e Households Employing Staff and erentiated Goods- and Service-Producing ies of Households for Own Use Private Households Employing Staff Undifferentiated Goods-Producing Activities of Private Households for Own Use Undifferentiated Service-Producing Activities of Private Households for Own Use	9700	Private Households Employing Staff

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A	Agricu	lture, hunting and forestry		
01	Agricult	ure, hunting and related service activities		
011	Growing 0111	g of crops; market gardening; horticulture Growing of cereals and other crops n.e.c.	0123p 0146 0149 0151 0152	Vegetable Growing (Outdoors) Rice Growing Other Grain Growing Sugar Cane Growing Cotton Growing
	0112	Growing of vegetables, horticultural specialties and nursery products	0159p 0111	Other Crop Growing n.e.c. Nursery Production (Under Cover)
			0112 0113 0114 0115 0121 0122 0123p 0301p	Nursery Production (Outdoors) Turf Growing Floriculture Production (Under Cover) Floriculture Production (Outdoors) Mushroom Growing Vegetable Growing (Under Cover) Vegetable Growing (Outdoors) Forestry
	0113	Growing of fruit, nuts, beverage and spice crops	0131 0132 0133 0134 0135 0136 0137 0139 0159p 0301p	Grape Growing Kiwifruit Growing Berry Fruit Growing Apple and Pear Growing Stone Fruit Growing Citrus Fruit Growing Olive Growing Other Fruit and Tree Nut Growing Other Crop Growing n.e.c. Forestry
012	Farming 0121	g of animals Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming	0141p 0142p 0143 0144 0160 0191p	Sheep Farming (Specialised) Beef Cattle Farming (Specialised) Beef Cattle Feedlots (Specialised) Sheep-Beef Cattle Farming Dairy Cattle Farming Horse Farming
	0122	Other animal farming; production of animal products n.e.c.	0199p 0171	Other Livestock Farming n.e.c. Poultry Farming (Meat)
			0172 0180 0192 0193 0199p	Poultry Farming (Eggs) Deer Farming Pig Farming Beekeeping Other Livestock Farming n.e.c.
013		g of crops combined with farming of animals farming) Growing of crops combined with farming of animals (mixed farming)	0145	Grain-Sheep or Grain-Beef Cattle Farming
014		ural and animal husbandry service activities, veterinary activities Agricultural and animal husbandry service activities,	0141p	Sheep Farming (Specialised)
		except veterinary activities	0142p 0191p 0521 0522 0529p 3291p 7313	Beef Cattle Farming (Specialised) Horse Farming Cotton Ginning Shearing Services Other Agriculture and Fishing Support Services Landscape Construction Services Gardening Services
015		g, trapping and game propagation including service activities Hunting, trapping and game propagation including related service activities	0420	Hunting and Trapping

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02	Forestry, logging and related service activities		
020	Forestry, logging and related service activities 0200 Forestry, logging and related service activities	0301p 0302 0510 7713p	Forestry Logging Forestry Support Services Fire Protection and Other Emergency Services
В	Fishing		
05	Fishing, aquaculture and service activities incidental to fishing		
050	Fishing, aquaculture and service activities incidental to fishing		
	0501 Fishing	0411 0412 0413 0414 0419 0529p	Rock Lobster and Crab Potting Prawn Fishing Line Fishing Fish Trawling, Seining and Netting Other Fishing Other Agriculture and Fishing Support Services
	0502 Aquaculture	0201 0202 0203	Offshore Longline and Rack Aquaculture Offshore Caged Aquaculture Onshore Aquaculture
C	Mining and quarrying		
10	Mining of coal and lignite; extraction of peat		
101	Mining and agglomeration of hard coal Mining and agglomeration of hard coal	0600p	Coal Mining
102	Mining and agglomeration of lignite 1020 Mining and agglomeration of lignite	0600p	Coal Mining
103	Extraction and agglomeration of peat 1030 Extraction and agglomeration of peat	0600p 0990p	Coal Mining Other Non-Metallic Mineral Mining and Quarrying
11	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying		
111	Extraction of crude petroleum and natural gas 1110 Extraction of crude petroleum and natural gas	0700	Oil and Gas Extraction
112	Service activities incidental to oil and gas extraction excluding surveying 1120 Service activities incidental to oil and gas extraction excluding surveying	1090	Other Mining Support Services
12	Mining of uranium and thorium ores		
120	Mining of uranium and thorium ores 1200 Mining of uranium and thorium ores	0809p	Other Metal Ore Mining
13	Mining of metal ores		
131	Mining of iron ores 1310 Mining of iron ores	0801	Iron Ore Mining
132	Mining of non-ferrous metal ores, except uranium and thorium ores		
	1320 Mining of non-ferrous metal ores, except uranium and thorium ores	0802	Bauxite Mining
		0803 0804 0805 0806 0807 0809p	Copper Ore Mining Gold Ore Mining Mineral Sand Mining Nickel Ore Mining Silver-Lead-Zinc Ore Mining Other Metal Ore Mining
14	Other mining and quarrying		
141	Quarrying of stone, sand and clay 1410 Quarrying of stone, sand and clay	0911 0919	Gravel and Sand Quarrying Other Construction Material Mining

	. 3.1		ANZS	IC 2006
142	Mining	and quarrying n.e.c.		
	1421	Mining of chemical and fertilizer minerals	0990p	Other Non-Metallic Mineral Mining and Quarry
	1422	Extraction of salt	0990p	Other Non-Metallic Mineral Mining and Quarry
	1429	Other mining and quarrying n.e.c.	0990p	Other Non-Metallic Mineral Mining and Quarry
D	Manu	facturing		
15	Manufa	acture of food products and beverages		
151		ction, processing and preservation of meat, fish,		
	fruit, vo	egetables, oils and fats		
	1511	Production, processing and preserving of meat and	1111	Meat Processing
		meat products	1112	Poultry Processing
			1113	Cured Meat and Smallgoods Manufacturing
	1512	Processing and preserving of fish and fish products	1120	Seafood Processing
	1513	Processing and preserving of fruit and vegetables	1140p	Fruit and Vegetable Processing
			1191p	Potato, Corn and Other Crisp Manufacturing
			1199p	Other Food Product Manufacturing n.e.c.
	1514	Manufacture of vegetable and animal oils and fats	1150	Oil and Fat Manufacturing
152		acture of dairy products		
	1520	Manufacture of dairy products	1131	Milk and Cream Processing
			1132	Ice Cream Manufacturing
			1133p	Cheese and Other Dairy Product Manufacturin
153		acture of grain mill products, starches and starch		
	-	ets, and prepared animal feeds	11/1	C : Will D I . W . C
	1531	Manufacture of grain mill products	1161p	Grain Mill Product Manufacturing
			1162p 1171p	Cereal, Pasta and Baking Mix Manufacturing
	1532	Manufacture of starches and starch products	11/1p 1161p	Bread Manufacturing (Factory based) Grain Mill Product Manufacturing
	1533	Manufacture of prepared animal feeds	1101p 1192	Prepared Animal and Bird Feed Manufacturing
154		• •	11/2	Trepared runniar and Direct eed runniadeturing
1)4	1541	acture of other food products Manufacture of bakery products	1171p	Bread Manufacturing (Factory based)
	1)41	Manufacture of bakery products	1171p 1172	Cake and Pastry Manufacturing (Factory based)
			1173	Biscuit Manufacturing (Factory based)
			1174	Bakery Product Manufacturing (Non-factory ba
			1191p	Potato, Corn and Other Crisp Manufacturing
			1199p	Other Food Product Manufacturing n.e.c.
	1542	Manufacture of sugar	1181	Sugar Manufacturing
	1543	Manufacture of cocoa, chocolate and sugar	1182	Confectionery Manufacturing
		confectionery		- 4- 4- 4- 4- 4- 4- 4- 4- 4- 4- 4- 4- 4-
	1544	Manufacture of macaroni, noodles, couscous and similar farinaceous products	1162p	Cereal, Pasta and Baking Mix Manufacturing
	1549	Manufacture of other food products n.e.c.	1133p	Cheese and Other Dairy Product Manufacturin
			1140p	Fruit and Vegetable Processing
			1161p	Grain Mill Product Manufacturing
			1191p	Potato, Corn and Other Crisp Manufacturing
			1199p	Other Food Product Manufacturing n.e.c.
155	Manuf	actives of bayanages	1211p	Soft Drink, Cordial and Syrup Manufacturing
155	1551	acture of beverages Distilling, rectifying and blending of spirits; ethyl	1213	Spirit Manufacturing
	1))1	alcohol production from fermented materials	1213	opine mandiacturing
	1552	Manufacture of wines	1211p	Soft Drink, Cordial and Syrup Manufacturing
			1214	Wine and Other Alcoholic Beverage Manufactu
	1553	Manufacture of malt liquors and malt	1161p	Grain Mill Product Manufacturing
			1211p	Soft Drink, Cordial and Syrup Manufacturing
	155/	Manufacture of ooft deigles are duction of minoral	1212	Beer Manufacturing
	1554	Manufacture of soft drinks; production of mineral waters	1211p	Soft Drink, Cordial and Syrup Manufacturing
16	Manufa	acture of tobacco products		
160		acture of tobacco products		
	1600	Manufacture of tobacco products	1220	Cigarette and Tobacco Product Manufacturing
	3.6	acture of textiles		
17	Manufa	icture of textiles		
17 171		ng, weaving and finishing of textiles		

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	Manufacture of paper and paper products <i>continued</i> 2109 Manufacture of other articles of paper and paperboard		1523p	Paper Stationery Manufacturing
			1524 1529	Sanitary Paper Product Manufacturing Other Converted Paper Product Manufacturing
22	Publishi media	ng, printing and reproduction of recorded		
221	Publishi	ng		
	2211	Publishing of books, brochures and other publications	5413	Book Publishing
	2212	Publishing of newspapers, journals and periodicals	5414p 5411 5412	Directory and Mailing List Publishing Newspaper Publishing Magazine and Other Periodical Publishing
	2213	Publishing of music	5521p	Music Publishing
	2219	Other publishing	5522p 5419	Music and Other Sound Recording Activities Other Publishing (except Software, Music and Internet)
222	Printing	and service activities related to printing		
222	2221	Printing	1611	Printing
	2222	Service activities related to printing	1612	Printing Support Services
			1012	Tritting Support Services
223	2230	action of recorded media Reproduction of recorded media	1620	Reproduction of Recorded Media
23	Manufac nuclear	cture of coke, refined petroleum products and fuel		
231	2310	cture of coke oven products Manufacture of coke oven products	1709p	Other Petroleum and Coal Product Manufacturing
232	Manufac	cture of refined petroleum products		
	2320	Manufacture of refined petroleum products	1701	Petroleum Refining and Petroleum Fuel Manufacturing
			1709p	Other Petroleum and Coal Product Manufacturing
233	Processi	ng of nuclear fuel		
	2330	Processing of nuclear fuel	1813p 2139p 2921p	Basic Inorganic Chemical Manufacturing Other Basic Non-Ferrous Metal Manufacturing Waste Treatment and Disposal Services
24	Manufac	cture of chemicals and chemical products		
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241	Manufac 2411	eture of basic chemicals Manufacture of basic chemicals, except fertilizers and nitrogen compounds	1709p	Other Petroleum and Coal Product Manufacturing
			1811	Industrial Gas Manufacturing
			1812	Basic Organic Chemical Manufacturing
			1813p	Basic Inorganic Chemical Manufacturing
	2412	Manufacture of fertilizers and nitrogen compounds	1831	Fertiliser Manufacturing
			1892p	Explosive Manufacturing
	2413	Manufacture of plastics in primary forms and of synthetic rubber	1821	Synthetic Resin and Synthetic Rubber Manufacturing
			1829p	Other Basic Polymer Manufacturing
			1892p	Explosive Manufacturing
242	Manufac 2421	eture of other chemical products Manufacture of pesticides and other agrochemical	1832	Pesticide Manufacturing
	2422	products Manufacture of paints, varnishes and similar coatings, printing ink and mastics	1916p	Paint and Coatings Manufacturing
	2423	Manufacture of pharmaceuticals, medicinal chemicals and botanical products	1841	Human Pharmaceutical and Medicinal Product Manufacturing
			1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing
	2424	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	1851	Cleaning Compound Manufacturing
	2/20	M. C. C. C. I. I. C. I.	1852	Cosmetic and Toiletry Preparation Manufacturing
	2429	Manufacture of other chemical products n.e.c.	1709p	Other Petroleum and Coal Product Manufacturing
			1891 1892p	Photographic Chemical Product Manufacturing Explosive Manufacturing

Manufacture of other chemical products continued 1899 Other Basic Chemical Product Manufacturing n.e.c. 1899 Other Basic Chemical Product Manufacturing n.e.c. 1899 Other Basic Polymer Manufacturing 1890 Other Basic Polymer Product Manufacturing 1890 Other Ceramic Product Manufacturing 1890 Other Page P	ISIC Rev	. 3.1		ANZS	IC 2006
240 Manufacture of runber products 251 Manufacture of rubber products 251 Manufacture of rubber products 251 Manufacture of rubber tyres and tubes, retreading and rebuilding of rubber tyres 2519 Manufacture of other rubber products 2520 Manufacture of plastics products 2520 Manufacture of other non-metallic mineral products 2520 Manufacture of other non-metallic mineral products 2520 Manufacture of glass and glass products 2520 Manufacture of glass and glass products 2520 Manufacture of glass and glass products 2520 Manufacture of fun-metallic mineral products 2520 Manufacture of plastics products 2520 Manufacture of glass and glass products 2520 Manufacture of fun-metallic mineral products 2520 Manufacture of glass and glass products 2520 Manufacture of fun-metallic mineral products 2520 Manufacture of stricts of concrete, cement and plaster 2520 Manufacture of articles of concrete, cement and plaster 2520 Manufacture of metals 2520 Manufacture of basic precious and non-ferrous metals 2521 Manufacture of basic precious and non-ferrous metals 2		Manufa	acture of other chemical products <i>continued</i>	1915	Adhesive Manufacturing
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2731 Casting of iron and steel 2732 Casting of non-ferrous metals 2121p Iron and Steel Casting 2732 Casting of non-ferrous metals 2141 Non-Ferrous Metal Casting 28 Manufacture of fabricated metal products, except machinery and equipment 281 Manufacture of structural metal products, tanks, reservoirs and steam generators 2811 Manufacture of structural metal products 2221 Structural Steel Fabricating 2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except)				214/р	
2732 Casting of non-ferrous metals 28 Manufacture of fabricated metal products, except machinery and equipment 281 Manufacture of structural metal products, tanks, reservoirs and steam generators 281 Manufacture of structural metal products 281 Manufacture of structural metal products 282 Structural Steel Fabricating 2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except	273	Casting	g of metals		
Manufacture of fabricated metal products, except machinery and equipment Manufacture of structural metal products, tanks, reservoirs and steam generators 281 Manufacture of structural metal products 2811 Manufacture of structural metal products 2221 Structural Steel Fabricating 2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except			S .	-	
machinery and equipment 281 Manufacture of structural metal products, tanks, reservoirs and steam generators 2811 Manufacture of structural metal products 2821 Structural Steel Fabricating 2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except	20			2141	Non-Ferrous Metal Casting
Manufacture of structural metal products, tanks, reservoirs and steam generators 2811 Manufacture of structural metal products 2221 Structural Steel Fabricating 2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except	28				
2222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except	281	Manufa	acture of structural metal products, tanks,		
2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except					=
Metal Roof and Guttering Manufacturing (except					
				2222	Aluminium)
2229 Other Structural Metal Product Manufacturing 2240p Sheet Metal Product Manufacturing (except Metal Structural and Container Products)					Sheet Metal Product Manufacturing (except Metal

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_	O 210 · ·			121,202	
		Manufacture of structural metal products, tanks, reservoirs and steam generators <i>continued</i>			
		2812	Manufacture of tanks, reservoirs and containers of metal	2231	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing
		2813	Manufacture of steam generators, except central heating hot water boilers	2499p	Other Machinery and Equipment Manufacturing n.e.c.
	289		cture of other fabricated metal products; orking service activities		
		2891	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	2142p	Aluminium Rolling, Drawing, Extruding
			mem, ported memang,	2149p	Other Basic Non-Ferrous Metal Product Manufacturing
				2210	Iron and Steel Forging
				2240p	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
		2892	Treatment and coating of metals; general mechanical engineering on a fee or contract basis	2293	Metal Coating and Finishing
		2893	Manufacture of cutlery, hand tools and general hardware	2299p	Other Fabricated Metal Product Manufacturing n.e.c.
		2899	Manufacture of other fabricated metal products n.e.c.	2239 2291 2292	Other Metal Container Manufacturing Spring and Wire Product Manufacturing Nut, Bolt, Screw and Rivet Manufacturing Other Enhanced Metal Product Manufacturing
				2299p	Other Fabricated Metal Product Manufacturing n.e.c.
	29		cture of machinery and equipment n.e.c.		
	291	Manufac 2911	cture of general-purpose machinery Manufacture of engines and turbines, except aircraft,	2499p	Other Machinery and Equipment Manufacturing
		2912	vehicle and cycle engines Manufacture of pumps, compressors, taps and valves	2299p	n.e.c. Other Fabricated Metal Product Manufacturing n.e.c.
		2912	Manufacture of pumps, compressors, taps and vaives	2451 9429p	Pump and Compressor Manufacturing Other Machinery and Equipment Repair and Maintenance
		2913	Manufacture of bearings, gears, gearing and driving elements	2499p	Other Machinery and Equipment Manufacturing n.e.c.
		2914	Manufacture of ovens, furnaces and furnace burners	2439p 2499p	Other Electrical Equipment Manufacturing Other Machinery and Equipment Manufacturing n.e.c.
		2915	Manufacture of lifting and handling equipment	2491	Lifting and Material Handling Equipment Manufacturing
				9429p	Other Machinery and Equipment Repair and Maintenance
		2919	Manufacture of other general-purpose machinery	2452	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing
				2499p	Other Machinery and Equipment Manufacturing n.e.c.
				9429p	Other Machinery and Equipment Repair and Maintenance
	292	Manufac 2921	cture of special-purpose machinery Manufacture of agricultural and forestry machinery	2461	Agricultural Machinery and Equipment
				9429p	Manufacturing Other Machinery and Equipment Repair and
		2022	Manufacture of machine tools	2462-	Maintenance Machine Tool and Ports Manufacturing
		2922	Manufacture of machine tools	2463p 9429p	Machine Tool and Parts Manufacturing Other Machinery and Equipment Repair and Maintenance
		2923	Manufacture of machinery for metallurgy	2463p	Machine Tool and Parts Manufacturing
	2924	Manufacture of machinery for mining, quarrying and construction	2462	Mining and Construction Machinery Manufacturing	
				9429p	Other Machinery and Equipment Repair and Maintenance
		2925	Manufacture of machinery for food, beverage and tobacco processing	2469p	Other Specialised Machinery and Equipment Manufacturing

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Precision Equipment Repair and Maintenance

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323	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods					
	3230	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods	2422p	Communication Equipment Manufacturing		
			2429p	Other Electronic Equipment Manufacturing		
33		cture of medical, precision and optical ents, watches and clocks				
331	Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments					
	3311	Manufacture of medical and surgical equipment and orthopaedic appliances	2412	Medical and Surgical Equipment Manufacturing		
			9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance		
	3312	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	2419p	Other Professional and Scientific Equipment Manufacturing		
			9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance		
	3313	Manufacture of industrial process control equipment	2419p	Other Professional and Scientific Equipment Manufacturing		
			9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance		
332	Manufac equipme	cture of optical instruments and photographic ent				
	3320	Manufacture of optical instruments and photographic equipment	2411	Photographic, Optical and Ophthalmic Equipment Manufacturing		
			9422p	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance		
333		cture of watches and clocks				
	3330	Manufacture of watches and clocks	2419p	Other Professional and Scientific Equipment Manufacturing		
34		cture of motor vehicles, trailers and semi-trailers				
341	Manufac 3410	cture of motor vehicles Manufacture of motor vehicles	2311	Motor Vehicle Manufacturing		
342		cture of bodies (coachwork) for motor vehicles; cture of trailers and semi-trailers				
	3420	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	2312	Motor Vehicle Body and Trailer Manufacturing		
343		cture of parts and accessories for motor vehicles				
	and their	ir engines Manufacture of parts and accessories for motor vehicles and their engines	2319	Other Motor Vehicle Parts Manufacturing		
35	Manufacture of other transport equipment					
351	Building 3511	g and repairing of ships and boats Building and repairing of ships	2391	Shipbuilding and Repair Services		
252	3512	Building and repairing of pleasure and sporting boats	2392	Boatbuilding and Repair Services		
352	rolling s 3520	Manufacture of railway and tramway locomotives and	2393	Railway Rolling Stock Manufacturing and Repair		
353		rolling stock cture of aircraft and spacecraft	220/	Services		
359	3530 Manufac	Manufacture of aircraft and spacecraft cture of transport equipment n.e.c.	2394	Aircraft Manufacturing and Repair Services		
557	3591	Manufacture of motorcycles	2399p	Other Transport Equipment Manufacturing n.e.c.		
	3592 3599	Manufacture of bicycles and invalid carriages Manufacture of other transport equipment n.e.c.	2399p 2399p	Other Transport Equipment Manufacturing n.e.c. Other Transport Equipment Manufacturing n.e.c.		
36		cture of furniture; manufacturing n.e.c.	-0//P	2 Transport Equipment Faundaceuring Hele.		
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ANZSIC 2006 ISIC Rev. 3.1 361 Manufacture of furniture Manufacture of furniture 1912p Rigid and Semi-Rigid Polymer Product Manufacturing 3610 Wooden Furniture and Upholstered Seat 2511 Manufacturing Metal Furniture Manufacturing 2512 2513 Mattress Manufacturing 2519 Other Furniture Manufacturing 9499p Other Repair and Maintenance n.e.c. 369 Manufacturing n.e.c. Manufacture of jewellery and related articles 3691 2591p Jewellery and Silverware Manufacturing 3692 Manufacture of musical instruments 2599p Other Manufacturing n.e.c. 2592p 3693 Manufacture of sports goods Toy, Sporting and Recreational Product Manufacturing 3694 Manufacture of games and toys 1523p Paper Stationery Manufacturing 2592p Toy, Sporting and Recreational Product Manufacturing 3699 Other manufacturing n.e.c. 2591p Jewellery and Silverware Manufacturing 2599p Other Manufacturing n.e.c. 37 Recycling 371 Recycling of metal waste and scrap 3710 Recycling of metal waste and scrap 2922p Waste Remediation and Materials Recovery Services 372 Recycling of non-metal waste and scrap Recycling of non-metal waste and scrap 2922p Waste Remediation and Materials Recovery Services E Electricity, gas and water supply 40 Electricity, gas, steam and hot water supply 401 Production, transmission and distribution of electricity 4010 Production, transmission and distribution of 2611 Fossil Fuel Electricity Generation electricity 2612 Hydro-Electricity Generation 2619 Other Electricity Generation 2620 Electricity Transmission 2630 Electricity Distribution 2640 On Selling Electricity and Electricity Market Operation 402 Manufacture of gas; distribution of gaseous fuels through mains 4020 Manufacture of gas; distribution of gaseous fuels 2700 Gas Supply through mains 403 Steam and hot water supply Steam and hot water supply 4030 2811p Water Supply 41 Collection, purification and distribution of water 410 Collection, purification and distribution of water Collection, purification and distribution of water 2811p Water Supply F Construction 45 Construction 451 Site preparation Site preparation 3212 Site Preparation Services 452 Building of complete constructions or parts thereof; civil engineering 4520 Building of complete constructions or parts thereof; 2922p Waste Remediation and Materials Recovery Services civil engineering 3011 House Construction 3019 Other Residential Building Construction 3020 Non-Residential Building Construction 3101 Road and Bridge Construction 3109 Other Heavy and Civil Engineering Construction 3221 Concreting Services 3222 Bricklaying Services 3223 Roofing Services 3224 Structural Steel Erection Services

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	Building of complete constructions or parts thereof; civil		
	engineering <i>continued</i>		
		3291p	Landscape Construction Services
453	Building installation	1	1
1))	4530 Building installation	3231	Plumbing Services
	1)50 Building installation	3232	Electrical Services
		3233	Air Conditioning and Heating Services
		3234	Fire and Security Alarm Installation Services
		3239p	Other Building Installation Services
454	Building completion		
1)1	4540 Building completion	3239p	Other Building Installation Services
		3241	Plastering and Ceiling Services
		3242	Carpentry Services
		3243	Tiling and Carpeting Services
		3244	Painting and Decorating Services
		3245	Glazing Services
		3299	Other Construction Services n.e.c.
455	Renting of construction or demolition equipment with		
	operator		
	4550 Renting of construction or demolition equipment	3292	Hire of Construction Machinery with Operator
	with operator		, .
•	vert 1 1 1		
G	Wholesale and retail trade; repair of motor		
	vehicles, motorcycles and personal and		
	household goods		
50	Sale, maintenance and repair of motor vehicles and		
	motorcycles; retail sale of automotive fuel		
501	Sale of motor vehicles		
	5010 Sale of motor vehicles	3501	Car Wholesaling
		3502	Commercial Vehicle Wholesaling
		3503p	Trailer and Other Motor Vehicle Wholesaling
		3911	Car Retailing
		3913	Trailer and Other Motor Vehicle Retailing
502	Maintenance and repair of motor vehicles		
	5020 Maintenance and repair of motor vehicles	4610p	Road Freight Transport
		9411p	Automotive Electrical Services
		9412	Automotive Body, Paint and Interior Repair
		9419p	Other Automotive Repair and Maintenance
503	Sale of motor vehicle parts and accessories		
	5030 Sale of motor vehicle parts and accessories	3504p	Motor Vehicle New Parts Wholesaling
	•	3505p	Motor Vehicle Dismantling and Used Parts
			Wholesaling
		3921p	Motor Vehicle Parts Retailing
		3922p	Tyre Retailing
504	Sale, maintenance and repair of motorcycles and related		
	parts and accessories		
	5040 Sale, maintenance and repair of motorcycles and	3503p	Trailer and Other Motor Vehicle Wholesaling
	related parts and accessories	•	
		3504p	Motor Vehicle New Parts Wholesaling
		3505p	Motor Vehicle Dismantling and Used Parts
			Wholesaling
		3912	Motor Cycle Retailing
		3921p	Motor Vehicle Parts Retailing
		3922p	Tyre Retailing
		9411p	Automotive Electrical Services Other Automotive Pennir and Maintenance
		9419p	Other Automotive Repair and Maintenance
505	Retail sale of automotive fuel	/000	n in the
	Retail sale of automotive fuel	4000	Fuel Retailing
51	Wholesale trade and commission trade, except of motor		
	vehicles and motorcycles		
511	Wholesale on a fee or contract basis		
J = 1	5110 Wholesale on a fee or contract basis	3800p	Commission-Based Wholesaling
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512		ale of agricultural raw materials, live animals, everages and tobacco					
	5121	Wholesale of agricultural raw materials and live animals	3311	Wool Wholesaling			
			3312	Cereal Grain Wholesaling			
			3319	Other Agricultural Product Wholesaling			
	5122	Wholesale of food, beverages and tobacco	3601	General Line Grocery Wholesaling			
	7122	wholesale of food, beverages and tobacco	3602	Meat, Poultry and Smallgoods Wholesaling			
			3603	Dairy Produce Wholesaling			
			3604	Fish and Seafood Wholesaling			
			3605	Fruit and Vegetable Wholesaling			
			3606	Liquor and Tobacco Product Wholesaling			
			3609	Other Grocery Wholesaling			
			3739p	Other Goods Wholesaling n.e.c.			
513	Wholesa	ale of household goods	1	Ü			
)1)	5131	Wholesale of textiles, clothing and footwear	3711	Textile Product Wholesaling			
)1)1	wholesale of textiles, clothing and footwear	3712	Clothing and Footwear Wholesaling			
	5139	Wholesale of other household goods	3494p	Other Electrical and Electronic Good Wholesaling			
)1))	wholesale of other household goods	3499p	Other Machinery and Equipment Wholesaling n.e.c.			
			3720	Pharmaceutical and Toiletry Goods Wholesaling			
			3731p	Furniture and Floor Covering Wholesaling			
			3731p 3732	Jewellery and Watch Wholesaling			
			3732	Kitchen and Diningware Wholesaling			
			3734	Toy and Sporting Goods Wholesaling			
			3735	Book and Magazine Wholesaling			
			3736p	Paper Product Wholesaling			
			3739p	Other Goods Wholesaling n.e.c.			
514	Wholesa	ale of non-agricultural intermediate products,	o · o › r	8			
<i>)</i> 1 1	waste ar						
	5141	Wholesale of solid, liquid and gaseous fuels and	3321	Petroleum Product Wholesaling			
	,	related products	00				
			3322p	Metal and Mineral Wholesaling			
	5142	Wholesale of metals and metal ores	3322p	Metal and Mineral Wholesaling			
	5143	Wholesale of construction materials, hardware,	3331	Timber Wholesaling			
		plumbing and heating equipment and supplies					
			3332	Plumbing Goods Wholesaling			
	51/0	will be deather the state of th	3339	Other Hardware Goods Wholesaling			
	5149	Wholesale of other intermediate products, waste and scrap	3322p	Metal and Mineral Wholesaling			
		ociup	3323	Industrial and Agricultural Chemical Product			
				Wholesaling			
			3505p	Motor Vehicle Dismantling and Used Part			
			2=26	Wholesaling			
			3736p	Paper Product Wholesaling			
515		ale of machinery, equipment and supplies	2 (02	a la			
	5151	Wholesale of computers, computer peripheral	3492	Computer and Computer Peripheral Wholesaling			
	5152	equipment and software Wholesale of electronic and telecommunications	3493	Telecommunication Goods Wholesaling			
	J-J-	parts and equipment	0-70				
			3494p	Other Electrical and Electronic Goods Wholesaling			
	5159	Wholesale of other machinery, equipment and	3411	Agricultural and Construction Machinery Wholesaling			
		supplies					
			3419	Other Specialised Industrial Machinery and			
			_ ,	Equipment Wholesaling			
			3491	Professional and Scientific Goods Wholesaling			
			3494p	Other Electrical and Electronic Goods Wholesaling			
			3499p	Other Machinery and Equipment Wholesaling n.e.c.			
			3731p	Furniture and Floor Covering Wholesaling			
519		holesale	2722				
	5190	Other wholesale	3739p	Other Goods Wholesaling n.e.c.			
52		ade, except of motor vehicles and motorcycles;					
	repair of personal and household goods						
521	Non-spe	ecialized retail trade in stores					
	5211	Retail sale in non-specialized stores with food,	4110	Supermarket and Grocery Stores			
		beverages or tobacco predominating					

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552	Restau	rants, bars and canteens		
	5520	Restaurants, bars and canteens	4511	Cafes and Restaurants
			4512	Takeaway Food Services
			4513 4520	Catering Services Pubs, Taverns and Bars
			4530	Clubs (Hospitality)
			8790p	Other Social Assistance Services
I	Trans	sport, storage and communications		
60	Land tr	ransport; transport via pipelines		
601	Transp	oort via railways		
	6010	Transport via railways	4710 4720p	Rail Freight Transport Rail Passenger Transport
602	Other	land transport		
	6021	Other scheduled passenger land transport	4621	Interurban and Rural Bus Transport
			4622	Urban Bus Transport (Including Tramway)
			4720p	Rail Passenger Transport
			5010p	Scenic and Sightseeing Transport
	6022	Other non-scheduled passenger land transport	5029p 4623	Other Transport n.e.c. Taxi and Other Road Transport
	0022	Other non-scheduled passenger land transport	4025 5010p	Scenic and Sightseeing Transport
			5029p	Other Transport n.e.c.
	6023	Freight transport by road	4610p	Road Freight Transport
603		oort via pipelines	1	
003	6030	Transport via pipelines	5021	Pipeline Transport
61		transport		r
		*		
611	6110	d coastal water transport Sea and coastal water transport	4810p	Water Freight Transport
	0110	Sea and Coastal water transport	4820p	Water Passenger Transport
			5010p	Scenic and Sightseeing Transport
612	Inland	water transport	•	
012	6120	Inland water transport	4810p	Water Freight Transport
		The state of the s	4820p	Water Passenger Transport
			5010p	Scenic and Sightseeing Transport
62	Air tran	nsport		
621	Schedu	aled air transport		
	6210	Scheduled air transport	4900p	Air and Space Transport
622	Non-sc	cheduled air transport		
	6220	Non-scheduled air transport	4900p	Air and Space Transport
		-	5010p	Scenic and Sightseeing Transport
63		rting and auxiliary transport activities; activities of		
		agencies		
630	travel a	rting and auxiliary transport activities; activities of agencies		
	6301	Cargo handling	5211	Stevedoring Services
	6302	Storage and warehousing	5301 5309	Grain Storage Services Other Warehousing and Storage Services
	6303	Other supporting transport activities	5212	Port and Water Transport Terminal Operations
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			5220	Airport Operations and Other Air Transport Support
				Services
			5299p	Other Transport Support Services n.e.c.
	(20/	Australia - Carronal	9533p	Parking Services
	6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	7220	Travel Agency and Tour Arrangement Services
	(200	A satisfaction of salaring	7299p	Other Administrative Services n.e.c.
	6309	Activities of other transport agencies	5291 5292	Customs Agency Services Freight Forwarding Services
			5292 5299p	Other Transport Support Services n.e.c.
64	Post ar	nd telecommunications	>P	
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J	Finan	cial intermediation					
65	Financi	al intermediation, except insurance and pension					
651	-	ary intermediation					
	6511 6519	Central banking Other monetary intermediation	6210 6221 6222 6223 6229	Central Banking Banking Building Society Operation Credit Union Operation Other Depository Financial Intermediation			
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66	Insurance and pension funding, except compulsory social security						
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67	Activiti	es auxiliary to financial intermediation					
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٠, -	6720	Activities auxiliary to insurance and pension funding	6420	Auxiliary Insurance Services			
K	Real e	estate, renting and business activities					
70	Real es	tate activities					
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702	Real es 7020	tate activities on a fee or contract basis Real estate activities on a fee or contract basis	6720	Real Estate Services			
71		g of machinery and equipment without operator personal and household goods					
711	Renting 7111	g of transport equipment Renting of land transport equipment	6611 6619p	Passenger Car Rental and Hiring Other Motor Vehicle and Transport Equipment Rental and Hiring			
	7112	Renting of water transport equipment	6619p	Other Motor Vehicle and Transport Equipment Rental and Hiring			
	7113	Renting of air transport equipment	6619p	Other Motor Vehicle and Transport Equipment Rental and Hiring			

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ANZSIC 2006 ISIC Rev. 3.1 712 Renting of other machinery and equipment Renting of agricultural machinery and equipment 6631p Heavy Machinery and Scaffolding Rental and Hiring Renting of construction and civil engineering 7122 6631p Heavy Machinery and Scaffolding Rental and Hiring machinery and equipment 7123 Renting of office machinery and equipment 6639p Other Goods and Equipment Rental and Hiring n.e.c. (including computers) 7129 Renting of other machinery and equipment n.e.c. 6631p Heavy Machinery and Scaffolding Rental and Hiring 6639p Other Goods and Equipment Rental and Hiring n.e.c. 713 Renting of personal and household goods n.e.c. Renting of personal and household goods n.e.c. 6632 Video and Other Electronic Media Rental and Hiring 6639p Other Goods and Equipment Rental and Hiring n.e.c. 72 Computer and related activities 721 Hardware consultancy Hardware consultancy 7000p Computer System Design and Related Services 7210 72.2 Software publishing, consultancy and supply 7221 Software publishing 5420 Software Publishing 7229 Other software consultancy and supply 7000p Computer System Design and Related Services 723 Data processing Data Processing and Web Hosting Services 7230 Data processing 5921p 724 Database activities and online distribution of electronic content 7240 Database activities and online distribution of 5700 Internet Publishing and Broadcasting electronic content 5910p Internet Service Providers and Web Search Portals 5922 Electronic Information Storage Services 725 Maintenance and repair of office, accounting and computing machinery 7250 Maintenance and repair of office, accounting and 9422p Electronic (except Domestic Appliance) and computing machinery Precision Equipment Repair and Maintenance 729 Other computer-related activities Other computer-related activities 7000p Computer System Design and Related Services 73 Research and development 731 Research and experimental development on natural sciences and engineering (NSE) Research and experimental development on natural 6910p 7310 Scientific Research Services sciences and engineering (NSE) 732 Research and experimental development on social sciences and humanities (SSH) Research and experimental development on social 7320 6910p Scientific Research Services sciences and humanities (SSH) 74 Other business activities 741 Legal, accounting, bookkeeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy 7411 Legal activities 6931 Legal Services 7412 Accounting, bookkeeping and auditing activities; tax 6932 Accounting Services consultancy 7413 Market research and public opinion polling 6950p Market Research and Statistical Services 7414 Business and management consultancy activities 6961 Corporate Head Office Management Services 6962p Management Advice and Related Consulting Services 8220 **Educational Support Services** 742 Architectural, engineering and other technical activities Architectural and engineering activities and related 1011 Petroleum Exploration technical consultancy 1012 Mineral Exploration 6921 Architectural Services 6922 Surveying and Mapping Services 6923 Engineering Design and Engineering Consulting Services 6999p Other Professional, Scientific and Technical Services n.e.c.

Architectural, engineering and other technical activities continued: 742	ISIC Rev	. 3.1		ANZS	IC 2006
742 Technical eating and analysis 743 Advertising 749 Advertising 749 Business activities n.e.c. 7491 Labour recruitment and provision of personnel 7492 Imrestigation and security activities 7492 Imrestigation and security activities 7493 Buildings cleaning and industrial-cleaning activities 7494 Photographic activities 7495 Packaging activities 7496 Other business activities n.e.c. 7497 Particular and Security activities 7498 Other business activities 7499 Other business activities 7490 Other business activities 7490 Other business activities 7491 Other business activities 7492 Other business activities 7494 Photographic activities 7495 Packaging activities 7496 Packaging activities 7497 Packaging Services 7498 Other business activities n.e.c. 7499 Other business activities n.e.c. 7490 Other business activities n.e.c. 7490 Other business activities 7491 Other business activities 7492 Other business activities 7494 Other business activities 7495 Packaging Services 7496 Other business activities 7496 Other business activities 7497 Other business activities 7498 Other business activities 7499 Other business 7490 Other business 7490 Other Information Services 7499 Other Administration 7490 Other Administration 7490 Other Administrative Services n.e.c. 7490 Other Administrative Services n.e.c. 7510 Central Government Administration 7520 Other Administration			, 8		
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80	Educat	ion			
801	Primar 8010	y education Primary education	8010 8021 8023p 8024p	Pre-school Education Primary Education Combined Primary and Secondary Education Special School Education	
802	Second 8021	dary education General secondary education	8022p 8023p 8024p	Secondary Education Combined Primary and Secondary Education Special School Education	
	8022	Technical and vocational secondary education	8022p 8023p 8101p	Secondary Education Combined Primary and Secondary Education Technical and Vocational Education and Training	
803	Higher	education			
	8030	Higher education	8101p 8102	Technical and Vocational Education and Training Higher Education	
809		education			
	8090	Other education	8212p 8219	Arts Education Adult, Community and Other Education n.e.c.	
N	Healt	h and social work			
85	Health	and social work			
851	Humar	n health activities			
	8511	Hospital activities	8401 8402 8601p	Hospitals (Except Psychiatric Hospitals) Psychiatric Hospitals Aged Care Residential Services	
	8512	Medical and dental practice activities	8511 8512 8531	General Practice Medical Services Specialist Medical Services Dental Services	
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852		nary activities Veterinary activities	6970	Veterinary Services	
853	Social 9 8531	work activities Social work activities with accommodation	7714p 8601p 8609p	Correctional and Detention Services Aged Care Residential Services Other Residential Care Services	
	8532	Social work activities without accommodation	8710 8790p	Child Care Services Other Social Assistance Services	
О	Other community, social and personal service activities				
90	Sewage activiti	e and refuse disposal, sanitation and similar es			
900	_	e and refuse disposal, sanitation and similar			
	activiti 9000	es Sewage and refuse disposal, sanitation and similar activities	2812	Sewerage and Drainage Services	
			2911 2919 2921p 2922p 7311p	Solid Waste Collection Services Other Waste Collection Services Waste Treatment and Disposal Services Waste Remediation and Materials Recovery Services Building and Other Industrial Cleaning Services	

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91	Activiti	es of membership organizations n.e.c.		
911	Activiti	es of business, employers and professional		
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	9112	Activities of professional organizations	9551p	Business and Professional Association Services
912	Activiti	es of trade unions	•	
/12	9120	Activities of trade unions	9552	Labour Association Services
919		es of other membership organizations	, , , ,	
919	9191	Activities of religious organizations	9540	Religious Services
	9192	Activities of political organizations	9559p	Other Interest Group Services n.e.c.
	9199	Activities of other membership organizations n.e.c.	9559p	Other Interest Group Services n.e.c.
92			7 2 2 7 P	
		tional, cultural and sporting activities		
921		picture, radio, television and other		
		inment activities		
	9211	Motion picture and video production and distribution	-	Motion Picture and Video Production
			5512	Motion Picture and Video Distribution
			5514	Post-production Services and Other Motion Pictur and Video Activities
			5522p	Music and Other Sound Recording Activities
	9212	Motion picture projection	5513	Motion Picture Exhibition
	9213	Radio and television activities	5511p	Motion Picture and Video Production
			5522p	Music and Other Sound Recording Activities
			5610	Radio Broadcasting
			5621	Free-to-Air Television Broadcasting
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	9214	Dramatic arts, music and other arts activities	7299p	Other Administrative Services n.e.c.
			9001p	Performing Arts Operation
			9002p 9003	Creative Artists, Musicians, Writers and Performer Performing Arts Venue Operation
	9219	Other entertainment activities n.e.c.	8212p	Arts Education
	/21/	other entertainment activities mete.	9001p	Performing Arts Operation
			9131	Amusement Parks and Centres Operation
			9139p	Amusement and Other Recreational Activities n.e.
922	News a	gency activities	_	
/==	9220	News agency activities	6020p	Other Information Services
	,	Tomo agente, accounted	9002p	Creative Artists, Musicians, Writers and Performer
923	Library	, archives, museums and other cultural activities	. 1	, ,
743	9231	Library and archives activities	6010	Libraries and Archives
	9232	Museums activities and preservation of historic sites	8910	Museum Operation
	/=3=	and buildings	0,10	Naccam operation
	9233	Botanical and zoological gardens and nature reserves	8921	Zoological and Botanical Gardens Operation
		activities		
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924	Sportir	ng and other recreational activities		
	9241	Sporting activities	5029p	Other Transport n.e.c.
			7299p	Other Administrative Services n.e.c.
			8211	Sports and Physical Recreation Instruction
			9111	Health and Fitness Centres and Gymnasia Operat
			9112	Sports and Physical Recreation Clubs and Sports
			0112	Professionals
			9113	Sports and Physical Recreation Venues, Grounds a
			9114	Facilities Operation Sports and Physical Recreation Administrative Ser
			9114	Horse and Dog Racing Administration and Track
			/121	Operation
			9129	Other Horse and Dog Racing Activities
			9139p	Amusement and Other Recreational Activities n.e.
	9249	Other recreational activities	9139p	Amusement and Other Recreational Activities n.e.
	9249	Other recreational activities	9139p 9201	Amusement and Other Recreational Activities n.e. Casino Operation
	9249	Other recreational activities	-	Amusement and Other Recreational Activities n.e. Casino Operation Lottery Operation

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A	Agriculture, Forestry and Fishing						
01	Agriculture						
011	Nurser	y and Floriculture Production					
	0111	Nursery Production (Under Cover)	0112p	Growing of vegetables, horticultural specialties and			
	0112	Nursery Production (Outdoors)	0112p	nursery products Growing of vegetables, horticultural specialties and nursery products			
	0113	Turf Growing	0112p	Growing of vegetables, horticultural specialties and nursery products			
	0114	Floriculture Production (Under Cover)	0112p	Growing of vegetables, horticultural specialties and nursery products			
	0115	Floriculture Production (Outdoors)	0112p	Growing of vegetables, horticultural specialties and nursery products			
012	Mushr	oom and Vegetable Growing		, F			
012	0121	Mushroom Growing	0112p	Growing of vegetables, horticultural specialties and			
	0122	Vegetable Growing (Under Cover)	0112p	nursery products Growing of vegetables, horticultural specialties and			
	0122	Vacatable Cuewing (Outdoors)	01115	nursery products			
	0123	Vegetable Growing (Outdoors)	0111p 0112p	Growing of cereals and other crops n.e.c. Growing of vegetables, horticultural specialties and nursery products			
013	Fruit a	nd Tree Nut Growing		nuisery products			
013	0131	Grape Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0132	Kiwifruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0133	Berry Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0134	Apple and Pear Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0135	Stone Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0136	Citrus Fruit Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0137	Olive Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
	0139	Other Fruit and Tree Nut Growing	0113p	Growing of fruit, nuts, beverage and spice crops			
014	Sheen	, Beef Cattle and Grain Farming					
011	0141	Sheep Farming (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules			
	0111	encep running (epecuation)	01 2 1p	and hinnies; dairy farming			
			0140p	Agricultural and animal husbandry service activities,			
				except veterinary activities			
	0142	Beef Cattle Farming (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules			
				and hinnies; dairy farming			
			0140p	Agricultural and animal husbandry service activities,			
				except veterinary activities			
	0143	Beef Cattle Feedlots (Specialised)	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming			
	0144	Sheep-Beef Cattle Farming	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming			
	0145	Grain-Sheep or Grain-Beef Cattle Farming	0130	Growing of crops combined with farming of animals (mixed farming)			
	0146	Rice Growing	0111p	Growing of cereals and other crops n.e.c.			
	0149	Other Grain Growing	0111p	Growing of cereals and other crops n.e.c.			
015		Crop Growing	1				
01)	0151	Sugar Cane Growing	01115	Crowing of coroals and other grops no c			
	0151	Cotton Growing	0111p 0111p	Growing of cereals and other crops n.e.c. Growing of cereals and other crops n.e.c.			
	0152	Other Crop Growing n.e.c.	0111p 0111p	Growing of cereals and other crops n.e.c. Growing of cereals and other crops n.e.c.			
	01))	Other crop Growing n.c.c.	0111p 0113p	Growing of cereals and other crops fice.			
016	Dairy (Cattle Farming	0115p	Growing or main, main, beverage and space crops			
010	0160	Dairy Cattle Farming	0121p	Farming of cattle, sheep, goats, horses, asses, mules			
		,	0121p	and hinnies; dairy farming			
017	•	y Farming					
	0171	Poultry Farming (Meat)	0122p	Other animal farming; production of animal products n.e.c.			
	0172	Poultry Farming (Eggs)	0122p	Other animal farming; production of animal products n.e.c.			
018	Deer E	'arming					
010	0180	arming Deer Farming	0122p	Other animal farming; production of animal products			
				n.e.c.			

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019	Other	Livestock Farming				
	0191	Horse Farming	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming		
			0140p	Agricultural and animal husbandry service activities, except veterinary activities		
	0192	Pig Farming	0122p	Other animal farming; production of animal products n.e.c.		
	0193	Beekeeping	0122p	Other animal farming; production of animal products n.e.c.		
	0199	Other Livestock Farming n.e.c.	0121p	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming		
			0122p	Other animal farming; production of animal products n.e.c.		
02	Aquacı	ulture				
020	Aquacı	ılture				
	0201	Offshore Longline and Rack Aquaculture	0502p	Aquaculture		
	0202	Offshore Caged Aquaculture	0502p	Aquaculture		
	0203	Onshore Aquaculture	0502p	Aquaculture		
03	Forest	ry and Logging				
030	Forest	ry and Logging				
	0301	Forestry	0112p	Growing of vegetables, horticultural specialties and nursery products		
			0113p	Growing of fruit, nuts, beverage and spice crops		
			0200p	Forestry, logging and related service activities		
	0302	Logging	0200p	Forestry, logging and related service activities		
04	Fishing	g, Hunting and Trapping				
041	Fishing					
	0411	Rock Lobster and Crab Potting	0501p	Fishing		
	0412	Prawn Fishing	0501p	Fishing		
	0413 0414	Line Fishing Fish Trawling, Seining and Netting	0501p 0501p	Fishing Fishing		
	0414	Other Fishing	0501p	Fishing		
042		ng and Trapping	· · · · ·	- 0		
012	0420	Hunting and Trapping	0150	Hunting, trapping and game propagation including related service activities		
05	Agricu	lture, Forestry and Fishing Support Services				
051		ry Support Services				
	0510	Forestry Support Services	0200p	Forestry, logging and related service activities		
052	Agricu 0521	lture and Fishing Support Services Cotton Ginning	0140p	Agricultural and animal husbandry service activities,		
	0522	Shearing Services	0140p	except veterinary activities Agricultural and animal husbandry service activities,		
	0529	Other Agriculture and Fishing Support Services	0140p	except veterinary activities Agricultural and animal husbandry service activities,		
			0501p	except veterinary activities Fishing		
В	Minir	ng				
06	Coal M	lininσ				
		· ·				
060	Coal M 0600	Uning Coal Mining	1010 1020 1030p	Mining and agglomeration of hard coal Mining and agglomeration of lignite Extraction and agglomeration of peat		
07	Oil and	d Gas Extraction	-000p	- Section and a policy of policy		
070		d Gas Extraction				
	0700	Oil and Gas Extraction	1110	Extraction of crude petroleum and natural gas		
08	Metal (Ore Mining				
080	Metal (Ore Mining				
	0801 0802	Iron Ore Mining Bauxite Mining	1310 1320p	Mining of iron ores Mining of non-ferrous metal ores, except uranium		

and thorium ores

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	Metal (Ore Mining continued				
	0803	Copper Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores		
	0804	Gold Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores		
	0805	Mineral Sand Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores		
	0806	Nickel Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores		
	0807	Silver-Lead-Zinc Ore Mining	1320p	Mining of non-ferrous metal ores, except uranium and thorium ores		
	0809	Other Metal Ore Mining	1200 1320p	Mining of uranium and thorium ores Mining of non-ferrous metal ores, except uranium and thorium ores		
09	Non-M	letallic Mineral Mining and Quarrying				
091	Constr	ruction Material Mining				
	0911	Gravel and Sand Quarrying	1410p	Quarrying of stone, sand and clay		
	0919	Other Construction Material Mining	1410p	Quarrying of stone, sand and clay		
099	Other	Non-Metallic Mineral Mining and Quarrying				
	0990	Other Non-Metallic Mineral Mining and Quarrying	1030p	Extraction and agglomeration of peat		
			1421	Mining of chemical and fertilizer minerals		
			1422	Extraction of salt		
			1429	Other mining and quarrying n.e.c.		
10		ation and Other Mining Support Services				
101	Explor	ation				
	1011	Petroleum Exploration	7421p	Architectural and engineering activities and related technical consultancy		
	1012	Mineral Exploration	7421p	Architectural and engineering activities and related technical consultancy		
109	Other	Mining Support Services				
	1090	Other Mining Support Services	1120	Service activities incidental to oil and gas extraction excluding surveying		
C	Manu	ıfacturing				
11	Food F	Product Manufacturing				
111		nd Meat Product Manufacturing				
111	1111	Meat Processing	1511p	Production, processing and preserving of meat and meat products		
	1112	Poultry Processing	1511p	Production, processing and preserving of meat and meat products		
	1113	Cured Meat and Smallgoods Manufacturing	1511p	Production, processing and preserving of meat and meat products		
112	Seafoo	nd Processing		•		
	1120	Seafood Processing	1512	Processing and preserving of fish and fish products		
113	Dairy I	Product Manufacturing				
113	1131	Milk and Cream Processing	1520p	Manufacture of dairy products		
	1132	Ice Cream Manufacturing	1520p	Manufacture of dairy products		
	1133	Cheese and Other Dairy Product Manufacturing	1520p	Manufacture of dairy products		
			1549p	Manufacture of other food products n.e.c.		
114	Fruit a	nd Vegetable Processing				
	1140	Fruit and Vegetable Processing	1513p	Processing and preserving of fruit and vegetables		
			1549p	Manufacture of other food products n.e.c.		
115	Oil and	d Fat Manufacturing				
	1150	Oil and Fat Manufacturing	1514	Manufacture of vegetable and animal oils and fats		
116	Grain l	Mill and Cereal Product Manufacturing				
110	1161	Grain Mill Product Manufacturing	1531p	Manufacture of grain mill products		
		· · · · · · · · · · · · · · · · · · ·	1532	Manufacture of starches and starch products		
			1549p	Manufacture of other food products n.e.c.		
			1553p	Manufacture of malt liquors and malt		
	1162	Cereal, Pasta and Baking Mix Manufacturing	1531p	Manufacture of grain mill products		
			1544	Manufacture of macaroni, noodles, couscous and		
				similar farinaceous products		

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ANZSIC	ANZSIC 2006		ISIC Rev. 3.1		
	Clothir 1352	ng and Footwear Manufacturing <i>continued</i> Footwear Manufacturing	1920	Manufacture of footwear	
14	Wood :	Product Manufacturing			
141	Log Sa	wmilling and Timber Dressing			
	1411 1412 1413	Log Sawmilling Wood Chipping Timber Resawing and Dressing	2010p 2010p 2010p	Sawmilling and planing of wood Sawmilling and planing of wood Sawmilling and planing of wood	
			2022p	Manufacture of builders' carpentry and joinery	
149	Other ' 1491 1492	Wood Product Manufacturing Prefabricated Wooden Building Manufacturing Wooden Structural Fitting and Component Manufacturing	2022p 2022p	Manufacture of builders' carpentry and joinery Manufacture of builders' carpentry and joinery	
	1493	Veneer and Plywood Manufacturing	2021p	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards	
	1494	Reconstituted Wood Product Manufacturing	2021p	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards	
	1499	Other Wood Product Manufacturing n.e.c.	2023 2029	Manufacture of wooden containers Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	
15		aper and Converted Paper Product acturing			
151	Pulp, P 1510	aper and Paperboard Manufacturing Pulp, Paper and Paperboard Manufacturing	2101	Manufacture of pulp, paper and paperboard	
152	Conver	rted Paper Product Manufacturing Corrugated Paperboard and Paperboard Container Manufacturing	2102p	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	
	1522	Paper Bag Manufacturing	2102p	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	
	1523	Paper Stationery Manufacturing	2109p	Manufacture of other articles of paper and paperboard	
	1524	Sanitary Paper Product Manufacturing	3694p 2109p	Manufacture of games and toys Manufacture of other articles of paper and paperboard	
	1529	Other Converted Paper Product Manufacturing	2109p	Manufacture of other articles of paper and paperboard	
16	Printin Media)	g (including the Reproduction of Recorded			
161	Printin	g and Printing Support Services			
	1611 1612	Printing Printing Support Services	2221 2222	Printing Service activities related to printing	
162	Reproc 1620	luction of Recorded Media Reproduction of Recorded Media	2230	Reproduction of recorded media	
17	Petrole	eum and Coal Product Manufacturing			
170	Petrole 1701	eum and Coal Product Manufacturing Petroleum Refining and Petroleum Fuel Manufacturing	2320p	Manufacture of refined petroleum products	
	1709	Other Petroleum and Coal Product Manufacturing	2310 2320p 2411p	Manufacture of coke oven products Manufacture of refined petroleum products Manufacture of basic chemicals, except fertilizers and nitrogen compounds	
			2429p	Manufacture of other chemical products n.e.c.	
18	Basic C	Chemical and Chemical Product Manufacturing			
181	Basic C 1811	Chemical Manufacturing Industrial Gas Manufacturing	2411p	Manufacture of basic chemicals, except fertilizers and	
	1812	Basic Organic Chemical Manufacturing	2411p	nitrogen compounds Manufacture of basic chemicals, except fertilizers and nitrogen compounds	
	1813	Basic Inorganic Chemical Manufacturing	2330p 2411p	Processing of nuclear fuel Manufacture of basic chemicals, except fertilizers and nitrogen compounds	

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112310	2000		ISIC K	ev. y.1
182	Basic Po	olymer Manufacturing		
102	1821	Synthetic Resin and Synthetic Rubber Manufacturing	2413p	Manufacture of plastics in primary forms and of synthetic rubber
	1829	Other Basic Polymer Manufacturing	2413p	Manufacture of plastics in primary forms and of synthetic rubber
			2430	Manufacture of man-made fibres
183	Fertilise	r and Pesticide Manufacturing		
	1831 1832	Fertiliser Manufacturing Pesticide Manufacturing	2412p 2421	Manufacture of fertilizers and nitrogen compounds Manufacture of pesticides and other agro-chemical products
184	Pharma	ceutical and Medicinal Product Manufacturing		
	1841	Human Pharmaceutical and Medicinal Product Manufacturing	2423p	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
	1842	Veterinary Pharmaceutical and Medicinal Product Manufacturing	2423p	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
185	Cleaning Manufac	g Compound and Toiletry Preparation cturing		
	1851	Cleaning Compound Manufacturing	2424p	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
	1852	Cosmetic and Toiletry Preparation Manufacturing	2424p	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
189		asic Chemical Product Manufacturing		
	1891 1892	Photographic Chemical Product Manufacturing Explosive Manufacturing	2429p 2412p 2413p	Manufacture of other chemical products n.e.c. Manufacture of fertilizers and nitrogen compounds Manufacture of plastics in primary forms and of synthetic rubber
			2429p	Manufacture of other chemical products n.e.c.
	1899	Other Basic Chemical Product Manufacturing n.e.c.	2429p	Manufacture of other chemical products n.e.c.
19	Polymer	Product and Rubber Product Manufacturing		
191	•	Product Manufacturing		
1)1	1911	Polymer Film and Sheet Packaging Material Manufacturing	2520p	Manufacture of plastics products
	1912	Rigid and Semi-Rigid Polymer Product Manufacturing	2520p 3610p	Manufacture of plastics products Manufacture of furniture
	1913 1914	Polymer Foam Product Manufacturing Tyre Manufacturing	2520p 2511	Manufacture of plastics products Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
	1915	Adhesive Manufacturing	2429p	Manufacture of other chemical products n.e.c.
	1916	Paint and Coatings Manufacturing	2422	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
	1919	Other Polymer Product Manufacturing	2429p 2520p	Manufacture of other chemical products n.e.c. Manufacture of plastics products
100		,	2320p	Manufacture of plastics products
192	1920	Rubber Product Manufacturing Natural Rubber Product Manufacturing	2519	Manufacture of other rubber products
20	Non-Me	tallic Mineral Product Manufacturing		
201	Glass an 2010	nd Glass Product Manufacturing Glass and Glass Product Manufacturing	2610	Manufacture of glass and glass products
202	Ceramic 2021	Product Manufacturing Clay Brick Manufacturing	2693	Manufacture of structural non-refractory clay and
	2029	Other Ceramic Product Manufacturing	2691	ceramic products Manufacture of non-structural non-refractory ceramic
			2692	ware Manufacture of refractory ceramic products
203	Cement Manufac	, Lime, Plaster and Concrete Product cturing		
	2031	Cement and Lime Manufacturing	2694p	Manufacture of cement, lime and plaster
	2032	Plaster Product Manufacturing	2694p	Manufacture of cement, lime and plaster
	2033	Ready-Mixed Concrete Manufacturing	2695p 2695p	Manufacture of articles of concrete, cement and plaster Manufacture of articles of concrete, cement and
	1000	Acad, Albert Control Manufacturing	2 07.7p	plaster

Cement, Line, Plaster and Concrete Product Manufacturing continued Concrete Product Manufacturing 2094 Concrete Product Manufacturing 2090 Other Non-Metallic Mineral Product Manufacturing 2090 Other Non-Metallic Mineral Product Manufacturing 2090 Manufacture of force non-metallic mineral products nec. Primary Metal and Metal Product Manufacturing 2110 Iron Sone Metal Manufacturing 2110 Iron Sone Metal Manufacturing 2110 Iron Sone Metal Manufacturing 2111 Iron and Steed Casting 2110 Iron Sone Metal Manufacturing 2111 Iron and Steed Casting 2112 Steel Pea and Tube Manufacturing 2113 Authoris Metal Manufacturing 2113 Authoris Metal Product Manufacturing 2113 Authoris Metal Manufacturing 2113 Authoris Metal Manufacturing 2113 Authoris Metal Manufacturing 2114 Authoris Metal Manufacturing 2115 Other Basic Non-Ferrous Metal Manufacturing 2115 Authoris Metal Manufacturing 2116 Manufacture of basic precious and non-ferrous metals 2116 Other Basic Non-Ferrous Metal Manufacturing 2116 Manufacture of basic precious and non-ferrous metals 2117 Other Basic Non-Ferrous Metal Manufacturing 2118 Manufacturing 2119 Other Basic Non-Ferrous Metal Manufacturing 2119 Manufacture of basic precious and non-ferrous metals 2119 Other Basic Non-Ferrous Metal Manufacturing 2119 Manufacture of basic precious and non-ferrous metals 2119 Manufacturing 2119 Manufacturing 2110 Manufacturing 2111 Manufact	ANZSIC 2006			ISIC Rev. 3.1			
2099 Other Non-Metallik Mineral Product Manufacturing 2009 Other Non-Metallik Mineral Product Manufacturing 2009 Other Non-Metallik Mineral Product Manufacturing 2009 Continue, Shapping and finishing of stone Manufacturing 2009 Manufacture of other non-metallic mineral products 2009 Manufacture of their non-metallic mineral products 2009 Manufacture of their non-metallic mineral products 2009 Manufacture of basic iron and steel 2009							
219 Primary Metal and Metal Product Manufacturing 210 Primary Metal and Metal Product Manufacturing 211 Basic Ferrous Metal Manufacturing 212 Basic Ferrous Metal Product Manufacturing 213 Basic Ferrous Metal Product Manufacturing 214 Iron and Steel Casting 215 Basic Non-Ferrous Metal Manufacturing 216 Adminiar Product Manufacturing 2170 Manufacture of basic iron and steel 2170 Manufacture of basic iron and steel 218 Basic Non-Ferrous Metal Manufacturing 219 Adminiar Production 219 Adminiar Production 219 Other Basic Non-Ferrous Metal Manufacturing 219 Other Basic Non-Ferrous Metal Manufacturing 210 Other Basic Non-Ferrous Metal Product Manufacturing 2110 Other Basic Non-Ferrous Metal Product Manufacturing 2121 Iron and Steel Product Manufacturing 2122 Structural Metal Product Manufacturing 2123 Iron and Steel Forging 2124 Structural Metal Product Manufacturing 2125 Structural Metal Product Manufacturing 2126 Structural Metal Product Manufacturing 2127 Structural Metal Product Manufacturing 2128 Metal Roof and Guttering Manufacturing 2129 Structural Metal Product Manufacturing 2120 Structural Metal Product Manufacturing 2121 Iron and Steel Forging 2122 Structural Metal Product Manufacturing 2123 Metal Roof and Guttering Manufacturing 2124 Sheet Metal Product Manufacturing 2125 Manufacture of basic precious and non-ferrous metals Manufacture of basic precious and non-ferrous metals Manufacture of basic precious and non-ferrous metals Produce of Basic Roof Design Service of Basic Roof Design Service of Basic Roof Processing of nuclear field 2129 Other Basic Roof-Perrous Metal Product Manufacturing 2210 Iron and Steel Forging 2221 Structural Metal Product Manufacturing 2222 Structural Steel Fabricating 2231 Sold Administration Service Metal Product Manufacturing 2231 Sold Administration Service Metal Product Manufacturing 224 Sheet Metal Product Manufacturing 225 Metal Container Manufacturing 226 Other Fabricated Metal Product Manufacturing 227 Sold Service Metal Product Manufacturing 228 Sheet Metal Product Manufa			~	2695p			
Basic Ferrous Metal Manufacturing 2710	209		e		Manufacture of other non-metallic mineral products		
2110 Iron Smelting and Steel Manufacturing 2710p Manufacture of basic iron and steel	21	Primary	Metal and Metal Product Manufacturing				
2110	211	Basic F	errous Metal Manufacturing				
2121 Iron and Steel Casting 2710p Manufacture of basic iron and steel				2710p	Manufacture of basic iron and steel		
2122 Steel Pipe and Tube Manufacturing 2731 Casting of iron and steel	212	Basic F	errous Metal Product Manufacturing				
212 Sreel Pipe and Tube Manufacturing 213		2121	Iron and Steel Casting	-			
Basic Non-Ferrous Metal Manufacturing 2131 Alumina Production 2720p 2720p 2730 2730p 2		2122	Steel Dine and Tube Manufacturing	-			
2131 Alumina Production 2720p Manufacture of basic precious and non-ferrous metals 2132 Copper, Silver, Lead and Zinc Smelting and Refining 2720p Manufacture of basic precious and non-ferrous metals 2720p 2720p Manufacture of basic precious and non-ferrous metals 2720p 2	212		•	2/10p	Manufacture of basic from and steer		
2132 Aluminium Smelting 2720p 27	213		e	2720n	Manufacture of basic precious and non-ferrous metals		
2149 Basic Non-Ferrous Metal Product Manufacturing 2141 Non-Ferrous Metal Product Manufacturing 2142 Aluminium Rolling, Drawing, Extruding 2142 Aluminium Rolling, Drawing, Extruding 2149 Other Basic Non-Ferrous Metal Product Manufacturing 2140 Other Basic Non-Ferrous Metal Product Manufacturing 2140 Other Basic Non-Ferrous Metal Product Manufacturing 2141 Other Basic Non-Ferrous Metal Product Manufacturing 2142 Aluminium Rolling, Drawing, Extruding 2144 Other Basic Non-Ferrous Metal Product Manufacturing 2155 Forging, pressing, stamping and roll-forming of metal; powder metallurgy 216 Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2170 Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2181 Iron and Steel Forging 219 Tron and Steel Forging 220 Structural Metal Product Manufacturing 221 Structural Steel Fabricating 222 Structural Steel Fabricating 222 Prefabricated Metal Building Manufacturing 2223 Architectural Aluminium Product Manufacturing 2224 Metal Roof and Guttering Manufacturing (except Metal Steel Container Manufacturing 2229 Other Structural Metal Product Manufacturing 2230 Other Metal Container Manufacturing 2240 Metal Container Manufacturing 2250 Other Metal Container Manufacturing 2260 Other Metal Container Manufacturing (except Metal Structural and Container Products) 227 Structural and Container Products 2280 Other Metal Container Manufacturing (except Metal Structural and Container Products) 2280 Other Fabricated Metal Product Manufacturing 2291 Spring and Wire Product Manufacturing 2291 Spring and Wire Product Manufacturing 2292 Natural and Container Product Manufacturing 2293 Metal Coating and Finishing 2294 Other Fabricated Metal Product Manufacturing 2295 Other Fabricated Metal Product Manufacturing 2296 Other Fabricated Metal Product Manufacturing 2297 Nanufacture of other fabricated metal products n.c.c. 2298 Metal Coating and Finishing 2299 Other Fabricated Metal Product Manufacturing 2290 Other Fabricated Metal Product Manufacturing 2291 Oth				_			
2720p Manufacture of basic precious and non-ferrous metals		2133		2720p	Manufacture of basic precious and non-ferrous metals		
Basic Non-Ferrous Metal Product Manufacturing 274 Non-Ferrous Metal Casting 2730 Manufacture of basic precious and non-ferrous metals 2720p Manufacture of basic precious and non-ferrous metals Portion		2139	Other Basic Non-Ferrous Metal Manufacturing	-	9		
2141 Non-Ferrous Metal Casting 2732 Casting of non-ferrous metals 2720p Manufacture of basic precious and non-ferrous metals 2720p Forging, pressing, stamping and roll-forming of metal; powder metallurgy Manufacture of basic precious and non-ferrous metals 281p Forging, pressing, stamping and roll-forming of metal; powder metallurgy Manufacture of basic precious and non-ferrous metals 281p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2210 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2210 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2221 Structural Metal Product Manufacturing 2811p Manufacture of structural metal products Manufacture of structural metal products 2811p Manufacture of structural metal products Manufacture Manufacture of structural metal products Manufacture of structural metal products Manufacture of other fabricated metal products Manufacture of other fabricated metal products Porging pressing stamping and roll-forming of	21/	D : N		2720p	Manufacture of basic precious and non-ferrous metals		
2142 Aluminium Rolling, Drawing, Extruding 2720p Manufacture of basic precious and non-ferrous metals Forging, pressing, stamping and roll-forming of metal; powder metallurgy Manufacture of basic precious and non-ferrous metals	214			2732	Casting of non-ferrous metals		
2349 Other Basic Non-Ferrous Metal Product Manufacturing 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy Manufacture of basic precious and non-ferrous metals 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2899p Amunfacture of structural metal products 2811p Manufacture of structural metal products 2811p Manufacture of structural metal products 2811p Manufacture of the fabricated metal products 2812p Manufacture of other fabricated metal products 2812p			e e e e e e e e e e e e e e e e e e e				
2149 Other Basic Non-Ferrous Metal Product Manufacturing 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 221 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2210 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2210 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy 2221 Structural Steel Fabricating 2811p Manufacture of structural metal products 2222 Prefabricated Metal Building Manufacturing 2811p Manufacture of structural metal products 2222 Metal Roof and Guttering Manufacturing 2811p Manufacture of structural metal products Manufacture of other fabricated metal products Manufacture of o				2891p	Forging, pressing, stamping and roll-forming of metal;		
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Properties Product Manufacturing Product Manufac		/		-/-op	named and processes and non-terrous metals		
221				2891p			
2210 Iron and Steel Forging 2891p Forging, pressing, stamping and roll-forming of metal; powder metallurgy	22	Fabrica	ted Metal Product Manufacturing				
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engineering on a fee or contract basis 2299 Other Fabricated Metal Product Manufacturing n.e.c. 2893 Manufacture of cutlery, hand tools and general			· · · · · · · · · · · · · · · · · · ·	-			
Other Fabricated Metal Product Manufacturing n.e.c. 2893 Manufacture of cutlery, hand tools and general		2293	Metal Coating and Finishing	2892			
hardware		2299	Other Fabricated Metal Product Manufacturing n.e.c.	2893			

ANZSIC 2006 ISIC Rev. 3.1 Other Fabricated Metal Product Manufacturing continued 2899p Manufacture of other fabricated metal products n.e.c. 2912p Manufacture of pumps, compressors, taps and valves 2927 Manufacture of weapons and ammunition 23 Transport Equipment Manufacturing Motor Vehicle and Motor Vehicle Part Manufacturing 231 Motor Vehicle Manufacturing 3410 Manufacture of motor vehicles 2312 Motor Vehicle Body and Trailer Manufacturing 3420 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers 2313 Automotive Electrical Component Manufacturing 3190p Manufacture of other electrical equipment n.e.c. 2319 Other Motor Vehicle Parts Manufacturing 3430 Manufacture of parts and accessories for motor vehicles and their engines 239 Other Transport Equipment Manufacturing Shipbuilding and Repair Services 3511 Building and repairing of ships 2391 2392 Boatbuilding and Repair Services Building and repairing of pleasure and sporting boats 3512 2393 Railway Rolling Stock Manufacturing and Repair Manufacture of railway and tramway locomotives and 3520 Services rolling stock 3530 2394 Aircraft Manufacturing and Repair Services Manufacture of aircraft and spacecraft 3591 2399 Other Transport Equipment Manufacturing n.e.c. Manufacture of motorcycles 3592 Manufacture of bicycles and invalid carriages Manufacture of other transport equipment n.e.c. 3599 24 Machinery and Equipment Manufacturing 241 Professional and Scientific Equipment Manufacturing Photographic, Optical and Ophthalmic Equipment 3320p Manufacture of optical instruments and photographic Manufacturing equipment 2412 Medical and Surgical Equipment Manufacturing 3311p Manufacture of medical and surgical equipment and orthopaedic appliances 2419 Other Professional and Scientific Equipment 3190p Manufacture of other electrical equipment n.e.c. Manufacturing 3312p Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment Manufacture of industrial process control equipment 3313p 3330 Manufacture of watches and clocks 242 Computer and Electronic Equipment Manufacturing 2421 Computer and Electronic Office Equipment 3000 Manufacture of office, accounting and computing Manufacturing machinery 2422 Communication Equipment Manufacturing 3190p Manufacture of other electrical equipment n.e.c. Manufacture of television and radio transmitters and 3220p apparatus for line telephony and line telegraphy

	2429	Other Electronic Equipment Manufacturing	3210	Manufacture of electronic valves and tubes and other electronic components
			3230p	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
243	Electric	al Equipment Manufacturing		
	2431	Electric Cable and Wire Manufacturing	3130	Manufacture of insulated wire and cable
	2432	Electric Lighting Equipment Manufacturing	3150	Manufacture of electric lamps and lighting equipment
	2439	Other Electrical Equipment Manufacturing	2914p	Manufacture of ovens, furnaces and furnace burners
			3110p	Manufacture of electric motors, generators and transformers
			3120	Manufacture of electricity distribution and control apparatus
			3140	Manufacture of accumulators, primary cells and primary batteries
			3190p	Manufacture of other electrical equipment n.e.c.

3230p

associated goods

Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and

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244	Domestic Appliance Manufacturing				
	2441 Whiteware Appliance Manufacturing 2449 Other Domestic Appliance Manufacturing	2930p 2926p	Manufacture of domestic appliances n.e.c. Manufacture of machinery for textile, apparel and		
		2930p	leather production Manufacture of domestic appliances n.e.c.		
245	Pump, Compressor, Heating and Ventilation Equipment				
	Manufacturing 2451 Pump and Compressor Manufacturing	2912p	Manufacture of pumps, compressors, taps and valves		
	2452 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2919p	Manufacture of other general purpose machinery		
246	Specialised Machinery and Equipment Manufacturing 2461 Agricultural Machinery and Equipment Manufacturing	2921p	Manufacture of agricultural and forestry machinery		
	2462 Mining and Construction Machinery Manufacturing	2924p	Manufacture of machinery for mining, quarrying and construction		
	2463 Machine Tool and Parts Manufacturing	2922p	Manufacture of machine-tools		
	2469 Other Specialised Machinery and Equipment	2923 2925p	Manufacture of machinery for metallurgy Manufacture of machinery for food, beverage and		
	Manufacturing	2926p	tobacco processing Manufacture of machinery for textile, apparel and		
		•	leather production		
249	Other Machinery and Equipment Manufacturing	2929p	Manufacture of other special purpose machinery		
-17	2491 Lifting and Material Handling Equipment Manufacturing	2915p	Manufacture of lifting and handling equipment		
	Other Machinery and Equipment Manufacturing n.e.c.	2813	Manufacture of steam generators, except central heating hot water boilers		
		2911	Manufacture of engines and turbines, except aircraft,		
		2913	vehicle and cycle engines Manufacture of bearings, gears, gearing and driving elements		
		2914p 2919p	Manufacture of ovens, furnaces and furnace burners Manufacture of other general purpose machinery		
25	Furniture and Other Manufacturing	•			
251	Furniture Manufacturing				
- 91	2511 Wooden Furniture and Upholstered Seat Manufacturing	3610p	Manufacture of furniture		
	2512 Metal Furniture Manufacturing	3610p	Manufacture of furniture		
	2513 Mattress Manufacturing	3610p	Manufacture of furniture		
250	2519 Other Furniture Manufacturing	3610p	Manufacture of furniture		
259	Other Manufacturing 2591 Jewellery and Silverware Manufacturing	3691	Manufacture of jewellery and related articles		
	2571 Jewellery and onverware manufacturing	3699p	Other manufacturing n.e.c.		
	2592 Toy, Sporting and Recreational Product Manufacturing	3693	Manufacture of sports goods		
		3694p	Manufacture of games and toys		
	Other Manufacturing n.e.c.	3692 3699p	Manufacture of musical instruments Other manufacturing n.e.c.		
D	Electricity, Gas, Water and Waste Services				
26	Electricity Supply				
261	Electricity Generation	4010-	Production collection and distallanting of allows to		
	2611 Fossil Fuel Electricity Generation2612 Hydro-Electricity Generation	4010p 4010p	Production, collection and distribution of electricity		
	2619 Other Electricity Generation	4010p 4010p	Production, collection and distribution of electricity Production, collection and distribution of electricity		
262	Electricity Transmission 2620 Electricity Transmission	4010p	Production, collection and distribution of electricity		
263	Electricity Distribution		•		
264	2630 Electricity DistributionOn Selling Electricity and Electricity Market Operation	4010p	Production, collection and distribution of electricity		
	On Selling Electricity and Electricity Market Operation	4010p	Production, collection and distribution of electricity		
27	Gas Supply				
270	Gas Supply 2700 Gas Supply	4020	Manufacture of gas; distribution of gaseous fuels through mains		

ISIC Rev. 3.1 **ANZSIC 2006** 28 Water Supply, Sewerage and Drainage Services 281 Water Supply, Sewerage and Drainage Services 2811 Water Supply 4030 Steam and hot water supply 4100 Collection, purification and distribution of water 2812 Sewerage and Drainage Services 9000p Sewage and refuse disposal, sanitation and similar activities 29 Waste Collection, Treatment and Disposal Services 291 Waste Collection Services 2911 Solid Waste Collection Services 9000p Sewage and refuse disposal, sanitation and similar activities 2919 Other Waste Collection Services 9000p Sewage and refuse disposal, sanitation and similar activities 292 Waste Treatment, Disposal and Remediation Services 2921 Waste Treatment and Disposal Services 2330p Processing of nuclear fuel Sewage and refuse disposal, sanitation and similar 9000p activities 2922 Recycling of metal waste and scrap Waste Remediation and Materials Recovery Services 3710 3720 Recycling of non-metal waste and scrap 4520p Building of complete constructions or parts thereof; civil engineering 9000p Sewage and refuse disposal, sanitation and similar activities E Construction 30 **Building Construction** Residential Building Construction 301 4520p 3011 House Construction Building of complete constructions or parts thereof; civil engineering 3019 4520p Other Residential Building Construction Building of complete constructions or parts thereof; civil engineering 302 Non-Residential Building Construction Non-Residential Building Construction 4520p Building of complete constructions or parts thereof; 3020 civil engineering 31 Heavy and Civil Engineering Construction 310 Heavy and Civil Engineering Construction 3101 Road and Bridge Construction 4520p Building of complete constructions or parts thereof; civil engineering 3109 Other Heavy and Civil Engineering Construction 4520p Building of complete constructions or parts thereof; civil engineering 32 Construction Services 321 Land Development and Site Preparation Services 3211 Land Development and Subdivision 7010p Real estate activities with own or leased property 3212 Site Preparation Services 4510 Site preparation 322 **Building Structure Services** Building of complete constructions or parts thereof; 3221 Concreting Services 4520p civil engineering 3222 Bricklaying Services 4520p Building of complete constructions or parts thereof; civil engineering 3223 Roofing Services 4520p Building of complete constructions or parts thereof; civil engineering 3224 Structural Steel Erection Services 4520p Building of complete constructions or parts thereof; civil engineering 323 **Building Installation Services** Plumbing Services Building installation 3231 4530p Electrical Services 4530p Building installation 3232 3233 Air Conditioning and Heating Services 4530p Building installation 4530p 3234 Fire and Security Alarm Installation Services Building installation 4530p 3239 Other Building Installation Services Building installation 4540p Building completion

	2006		ISIC F	Rev. 3.1
324	Buildir 3241 3242 3243 3244 3245	ng Completion Services Plastering and Ceiling Services Carpentry Services Tiling and Carpeting Services Painting and Decorating Services Glazing Services	4540p 4540p 4540p 4540p 4540p	Building completion Building completion Building completion Building completion Building completion
329	Other 3291	Construction Services Landscape Construction Services	0140p 4520p	Agricultural and animal husbandry service activities, except veterinary activities Building of complete constructions or parts thereof; civil engineering
	3292	Hire of Construction Machinery with Operator	4550	Renting of construction or demolition equipment with operator
	3299	Other Construction Services n.e.c.	4540p	Building completion
F	Whol	esale Trade		
33	Basic N	Material Wholesaling		
331	Agricul 3311	ltural Product Wholesaling Wool Wholesaling	5121p	Wholesale of agricultural raw materials and live
	3312	Cereal Grain Wholesaling	5121p	animals Wholesale of agricultural raw materials and live animals
	3319	Other Agricultural Product Wholesaling	5121p	Wholesale of agricultural raw materials and live animals
332	Minera 3321	ll, Metal and Chemical Wholesaling Petroleum Product Wholesaling	5141p	Wholesale of solid, liquid and gaseous fuels and
	3322	Metal and Mineral Wholesaling	5141p 5142 5149p	related products Wholesale of solid, liquid and gaseous fuels and related products Wholesale of metals and metal ores Wholesale of other intermediate products, waste and
	3323	Industrial and Agricultural Chemical Product Wholesaling	5149p	scrap Wholesale of other intermediate products, waste and scrap
333	Timber 3331	r and Hardware Goods Wholesaling Timber Wholesaling	5143p	Wholesale of construction materials, hardware,
	3332	Plumbing Goods Wholesaling	5143p	plumbing and heating equipment and supplies Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
	3339	Other Hardware Goods Wholesaling	5143p	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
34	Machir	nery and Equipment Wholesaling		
341	Whole	C		
	3411 3419	Agricultural and Construction Machinery Wholesaling Other Specialised Industrial Machinery and	•	Wholesale of other machinery, equipment and supplies Wholesale of other machinery, equipment and
	3419	Equipment Wholesaling	5159p	supplies
349	Other 3491	Machinery and Equipment Wholesaling Professional and Scientific Goods Wholesaling	5159p	Wholesale of other machinery, equipment and supplies
	3492	Computer and Computer Peripheral Wholesaling	5151	Wholesale of computers, computer peripheral equipment and software
	3493 3494	Telecommunication Goods Wholesaling Other Electrical and Electronic Goods Wholesaling	5152p 5139p 5152p 5159p	Wholesale of electronic parts and equipment Wholesale of other household goods Wholesale of electronic parts and equipment Wholesale of other machinery, equipment and supplies
	3499	Other Machinery and Equipment Wholesaling n.e.c.	5139p 5159p	Wholesale of other household goods Wholesale of other machinery, equipment and supplies
			1	
35	Motor	Vehicle and Motor Vehicle Parts Wholesaling	1	

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	Motor contin	Vehicle and Motor Vehicle Parts Wholesaling				
	3502	Commercial Vehicle Wholesaling	5010p	Sale of motor vehicles		
	3503	Trailer and Other Motor Vehicle Wholesaling	5010p	Sale of motor vehicles		
		-	5040p	Sale, maintenance and repair of motorcycles and related parts and accessories		
	3504	Motor Vehicle New Parts Wholesaling	5030p	Sale of motor vehicle parts and accessories		
		Ç	5040p	Sale, maintenance and repair of motorcycles and related parts and accessories		
	3505	Motor Vehicle Dismantling and Used Parts Wholesaling	5030p	Sale of motor vehicle parts and accessories		
			5040p	Sale, maintenance and repair of motorcycles and related parts and accessories		
			5149p	Wholesale of other intermediate products, waste and scrap		
36	Groce	ry, Liquor and Tobacco Product Wholesaling				
360	Groce	ry, Liquor and Tobacco Product Wholesaling				
	3601	General Line Grocery Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3602	Meat, Poultry and Smallgoods Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3603	Dairy Produce Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3604	Fish and Seafood Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3605	Fruit and Vegetable Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3606	Liquor and Tobacco Product Wholesaling	5122p	Wholesale of food, beverages and tobacco		
	3609	Other Grocery Wholesaling	5122p	Wholesale of food, beverages and tobacco		
37	Other	Goods Wholesaling				
371		e, Clothing and Footwear Wholesaling				
	3711	Textile Product Wholesaling	5131p	Wholesale of textiles, clothing and footwear		
	3712	Clothing and Footwear Wholesaling	5131p	Wholesale of textiles, clothing and footwear		
372	Pharm 3720	aceutical and Toiletry Goods Wholesaling Pharmaceutical and Toiletry Goods Wholesaling	5139p	Wholesale of other household goods		
373	Furnit Whole	ure, Floor Covering and Other Goods				
	3731	Furniture and Floor Covering Wholesaling	5139p	Wholesale of other household goods		
	373-		5159p	Wholesale of other machinery, equipment and supplies		
	3732	Jewellery and Watch Wholesaling	5139p	Wholesale of other household goods		
	3733	Kitchen and Diningware Wholesaling	5139p	Wholesale of other household goods		
	3734	Toy and Sporting Goods Wholesaling	5139p	Wholesale of other household goods		
	3735	Book and Magazine Wholesaling	5139p	Wholesale of other household goods		
	3736	Paper Product Wholesaling	5139p	Wholesale of other household goods		
			5149p	Wholesale of other intermediate products, waste and scrap		
	3739	Other Goods Wholesaling n.e.c.	5122p	Wholesale of food, beverages and tobacco		
			5139p 5190	Wholesale of other household goods Other wholesale		
38	Comm	ission-Based Wholesaling				
380	Comm	nission-Based Wholesaling				
	3800	Commission-Based Wholesaling	5110	Wholesale on a fee or contract basis		
			5240p	Retail sale of second-hand goods in stores		
			7499p	Other business activities n.e.c.		
G	Retai	l Trade				
39	Motor	Vehicle and Motor Vehicle Parts Retailing				
391	Motor	Vehicle Retailing				
	3911	Car Retailing	5010p	Sale of motor vehicles		
	3912	Motor Cycle Retailing	5040p	Sale, maintenance and repair of motorcycles and		
				related parts and accessories		
	3913	Trailer and Other Motor Vehicle Retailing	5010p	Sale of motor vehicles		
392	Motor	Vehicle Parts and Tyre Retailing				
	3921	Motor Vehicle Parts Retailing	5030p	Sale of motor vehicle parts and accessories		
			5040p	Sale, maintenance and repair of motorcycles and		

related parts and accessories

related parts and accessories

5030p 5040p Sale of motor vehicle parts and accessories

Sale, maintenance and repair of motorcycles and

3922 Tyre Retailing

ANZSIC 2006 ISIC Rev. 3.1 40 Fuel Retailing 400 Fuel Retailing 4000 Fuel Retailing 5050 Retail sale of automotive fuel 41 Food Retailing 411 Supermarket and Grocery Stores Supermarket and Grocery Stores 5211 Retail sale in non-specialized stores with food, beverages or tobacco predominating 412 Specialised Food Retailing Fresh Meat, Fish and Poultry Retailing 5220p Retail sale of food, beverages and tobacco in specialized stores 4122 Retail sale of food, beverages and tobacco in Fruit and Vegetable Retailing 5220p specialized stores 4123 Retail sale of food, beverages and tobacco in Liquor Retailing 5220p specialized stores 4129 Other Specialised Food Retailing 5220p Retail sale of food, beverages and tobacco in specialized stores 42 Other Store-Based Retailing 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing 4211 Furniture Retailing 5233p Retail sale of household appliances, articles and 5239p 4212 Floor Coverings Retailing Other retail sale in specialized stores 4213 Houseware Retailing Retail sale of household appliances, articles and 5233p equipment 5239p Other retail sale in specialized stores 4214 Manchester and Other Textile Goods Retailing Retail sale of textiles, clothing, footwear and leather 5232p goods 5233p Retail sale of household appliances, articles and equipment 422 Electrical and Electronic Goods Retailing Electrical, Electronic and Gas Appliance Retailing Retail sale of household appliances, articles and 5233p equipment Other retail sale in specialized stores 5239p 4222 Computer and Computer Peripheral Retailing 5239p Other retail sale in specialized stores 4229 Other Electrical and Electronic Goods Retailing Retail sale of household appliances, articles and 5233p equipment 5239p Other retail sale in specialized stores 423 Hardware, Building and Garden Supplies Retailing Hardware and Building Supplies Retailing 5234 Retail sale of hardware, paint and glass Other retail sale in specialized stores 5239p 4232 Garden Supplies Retailing 5239p Other retail sale in specialized stores 424 Recreational Goods Retailing 4241 Sport and Camping Equipment Retailing 5239p Other retail sale in specialized stores 4242 Entertainment Media Retailing 5233p Retail sale of household appliances, articles and equipment 5239p Other retail sale in specialized stores Toy and Game Retailing Other retail sale in specialized stores 4243 5239p 4244 Newspaper and Book Retailing 5239p Other retail sale in specialized stores 4245 Marine Equipment Retailing 5239p Other retail sale in specialized stores 425 Clothing, Footwear and Personal Accessory Retailing 4251 Clothing Retailing 5232p Retail sale of textiles, clothing, footwear and leather goods 4252 Footwear Retailing 5232p Retail sale of textiles, clothing, footwear and leather goods 4253 Watch and Jewellery Retailing Other retail sale in specialized stores 5239p 4259 Other Personal Accessory Retailing 5232p Retail sale of textiles, clothing, footwear and leather goods

ANZSIC 2006 ISIC Rev. 3.1 426 Department Stores 5219 Other retail sale in non-specialized stores 4260 Department Stores 427 Pharmaceutical and Other Store-Based Retailing Pharmaceutical, Cosmetic and Toiletry Goods 5231 Retail sale of pharmaceutical and medical goods, 4271 Retailing cosmetic and toilet articles 4272 Stationery Goods Retailing 5239p Other retail sale in specialized stores 4273 Antique and Used Goods Retailing 5240p Retail sale of second-hand goods in stores 6592p Other credit granting 4274 Flower Retailing 5239p Other retail sale in specialized stores Other Store-Based Retailing n.e.c. 4279 5220p Retail sale of food, beverages and tobacco in specialized stores 5233p Retail sale of household appliances, articles and equipment 5239p Other retail sale in specialized stores 43 Non-Store Retailing and Retail Commission-Based Buying and/or Selling Non-Store Retailing 431 Non-Store Retailing 5251 Retail sale via mail order houses 5252 Retail sale via stalls and markets 5259p Other non-store retail sale 432 Retail Commission-Based Buying and/or Selling Retail Commission-Based Buying and/or Selling 5259p Other non-store retail sale H **Accommodation and Food Services** 44 Accommodation 440 Accommodation 4400 Accommodation 5510 Hotels; camping sites and other provision of short-stay accommodation 45 Food and Beverage Services 451 Cafes, Restaurants and Takeaway Food Services 4511 Cafes and Restaurants 5520p Restaurants, bars and canteens 4512 Takeaway Food Services 5520p Restaurants, bars and canteens 4513 Catering Services 5520p Restaurants, bars and canteens 452 Pubs, Taverns and Bars Pubs, Taverns and Bars 5520p Restaurants, bars and canteens 4520 453 Clubs (Hospitality) Clubs (Hospitality) Restaurants, bars and canteens 5520p I Transport, Postal and Warehousing 46 Road Transport 461 Road Freight Transport 4610 Road Freight Transport 5020p Maintenance and repair of motor vehicles Freight transport by road 6023 462 Road Passenger Transport Interurban and Rural Bus Transport 6021p Other scheduled passenger land transport Other scheduled passenger land transport 4622 Urban Bus Transport (Including Tramway) 6021p Taxi and Other Road Transport Other non-scheduled passenger land transport 4623 6022p 47 Rail Transport 471Rail Freight Transport Rail Freight Transport 6010p 4710 Transport via railways 472 Rail Passenger Transport Rail Passenger Transport 4720 6010p Transport via railways 6021p Other scheduled passenger land transport 48 Water Transport 481 Water Freight Transport Water Freight Transport 6110p Sea and coastal water transport 4810 6120p Inland water transport 482 Water Passenger Transport Water Passenger Transport 6110p Sea and coastal water transport 6120p Inland water transport

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49	Air and	Space Transport					
490		Space Transport Air and Space Transport	6210 6220p	Scheduled air transport Non-scheduled air transport			
50	Other T	ransport					
501	Scenic a 5010	and Sightseeing Transport Scenic and Sightseeing Transport	6021p 6022p 6110p 6120p 6220p	Other scheduled passenger land transport Other non-scheduled passenger land transport Sea and coastal water transport Inland water transport Non-scheduled air transport			
502	Pipeline 5021 5029	e and Other Transport Pipeline Transport Other Transport n.e.c.	6030 6021p 6022p 9241p	Transport via pipelines Other scheduled passenger land transport Other non-scheduled passenger land transport Sporting activities			
51	Postal a	nd Courier Pick-up and Delivery Services					
510	Postal a 5101 5102	nd Courier Pick-up and Delivery Services Postal Services Courier Pick-up and Delivery Services	6411 6412	National post activities Courier activities other than national post activities			
52	Transpo	ort Support Services					
521	Water T 5211 5212 5219	Transport Support Services Stevedoring Services Port and Water Transport Terminal Operations Other Water Transport Support Services	6301 6303p 6303p	Cargo handling Other supporting transport activities Other supporting transport activities			
522	Airport Services 5220	Operations and Other Air Transport Support S Airport Operations and Other Air Transport Support Services	6303p	Other supporting transport activities			
529	Other T 5291 5292 5299	Customs Agency Services Customs Agency Services Freight Forwarding Services Other Transport Support Services n.e.c.	6309p 6309p 6303p 6309p	Activities of other transport agencies Activities of other transport agencies Other supporting transport activities Activities of other transport agencies			
53	Wareho	ousing and Storage Services	•	, ,			
530	Wareho 5301 5309	ousing and Storage Services Grain Storage Services Other Warehousing and Storage Services	6302p 6302p	Storage and warehousing Storage and warehousing			
J	Inforn	nation Media and Telecommunications	;				
54	Publish	ing (except Internet and Music Publishing)					
541	Newspa 5411 5412 5413	per, Periodical, Book and Directory Publishing Newspaper Publishing Magazine and Other Periodical Publishing Book Publishing	2212p 2212p 2211p	Publishing of newspapers, journals and periodicals Publishing of newspapers, journals and periodicals Publishing of books, brochures, musical books and other publications			
	5414	Directory and Mailing List Publishing	2211p	Publishing of books, brochures, musical books and other publications			
	5419	Other Publishing (except Software, Music and Internet)	7499p 2219	Other business activities n.e.c. Other publishing			
542	Softwar 5420	e Publishing Software Publishing	7221	Software publishing			
55	Motion	Picture and Sound Recording Activities					
551	Motion 5511	Picture and Video Activities Motion Picture and Video Production	9211p 9213p	Motion picture and video production and distribution Radio and television activities			
	5512 5513	Motion Picture and Video Distribution Motion Picture Exhibition	9211p 9212	Motion picture and video production and distribution Motion picture projection			

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ANZSIC 2006 ISIC Rev. 3.1 Motion Picture and Video Activities continued Post-production Services and Other Motion Picture 9211p Motion picture and video production and distribution and Video Activities 552 Sound Recording and Music Publishing Music Publishing Publishing of recorded media 5521 2213p 7499p Other business activities n.e.c. 5522 Music and Other Sound Recording Activities 2213p Publishing of recorded media 7499p Other business activities n.e.c. 9211p Motion picture and video production and distribution Radio and television activities 9213p 56 Broadcasting (except Internet) 561 Radio Broadcasting 5610 Radio Broadcasting 9213p Radio and television activities 562 Television Broadcasting 9213p 5621 Free-to-Air Television Broadcasting Radio and television activities Cable and Other Subscription Broadcasting 5622 9213p Radio and television activities 57 Internet Publishing and Broadcasting 570 Internet Publishing and Broadcasting Internet Publishing and Broadcasting 7240p Data base activities 58 Telecommunications Services 580 Telecommunications Services Wired Telecommunications Network Operation 6420p Telecommunications 5802 6420p Other Telecommunications Network Operation Telecommunications 5809 Other Telecommunications Services 6420p Telecommunications Internet Service Providers, Web Search Portals and Data 59 **Processing Services** 591 Internet Service Providers and Web Search Portals Internet Service Providers and Web Search Portals 6420p Telecommunications 7240p Data base activities 592 Data Processing, Web Hosting and Electronic Information Storage Services 7230 5921 Data Processing and Web Hosting Services Data processing 7494p Photographic activities 5922 Electronic Information Storage Services 7240p Data base activities 60 Library and Other Information Services 601 Libraries and Archives 6010 Libraries and Archives 9231 Library and archives activities 602 Other Information Services 6020 Other Information Services 7499p Other business activities n.e.c. 9220p News agency activities

K Financial and Insurance Services

Life Insurance

17	Tillal	iciai and insurance services		
62	Financ	re		
621	Centra	l Banking		
	6210	Central Banking	6511	Central banking
622	Depos	itory Financial Intermediation		
	6221	Banking	6519p	Other monetary intermediation
	6222	Building Society Operation	6519p	Other monetary intermediation
	6223	Credit Union Operation	6519p	Other monetary intermediation
	6229	Other Depository Financial Intermediation	6519p	Other monetary intermediation
623	Non-D	epository Financing		
	6230	Non-Depository Financing	6591	Financial leasing
			6592p	Other credit granting
624	Financ	rial Asset Investing		
	6240	Financial Asset Investing	6599p	Other financial intermediation n.e.c.
63	Insura	nce and Superannuation Funds		
631	Life In:	surance		

6601

Life insurance

6310

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632	Health a 6321 6322	and General Insurance Health Insurance General Insurance	6603p 6603p	Non-life insurance Non-life insurance			
633	Superan 6330	nuation Funds Superannuation Funds	6602	Pension funding			
64	Auxiliary	Finance and Insurance Services					
641	Auxiliary 6411 6419	Finance and Investment Services Financial Asset Broking Services Other Auxiliary Finance and Investment Services	6712 6711 6719	Security dealing activities Administration of financial markets Activities auxiliary to financial intermediation n.e.c.			
642	Auxiliary 6420	Insurance Services Auxiliary Insurance Services	6720	Activities auxiliary to insurance and pension funding			
L	Rental	, Hiring and Real Estate Services					
66	Rental a	nd Hiring Services (except Real Estate)					
661	Motor V Hiring	ehicle and Transport Equipment Rental and					
	6611 6619	Passenger Car Rental and Hiring Other Motor Vehicle and Transport Equipment Rental and Hiring	7111p 7111p	Renting of land transport equipment Renting of land transport equipment			
			7112 7113	Renting of water transport equipment Renting of air transport equipment			
662	Farm An 6620	nimal and Bloodstock Leasing Farm Animal and Bloodstock Leasing	6599p	Other financial intermediation n.e.c.			
663	Other G 6631	oods and Equipment Rental and Hiring Heavy Machinery and Scaffolding Rental and Hiring	7121 7122	Renting of agricultural machinery and equipment Renting of construction and civil engineering machinery and equipment			
	6632 6639	Video and Other Electronic Media Rental and Hiring Other Goods and Equipment Rental and Hiring n.e.c.	7129p 7130p 7123 7129p 7130p	Renting of other machinery and equipment n.e.c. Renting of personal and household goods n.e.c. Renting of office machinery and equipment (including computers) Renting of other machinery and equipment n.e.c. Renting of personal and household goods n.e.c.			
664	Non-Fin Leasing	ancial Intangible Assets (Except Copyrights)	7130p	renting of personal and nousehold goods file.c.			
	6640	Non-Financial Intangible Assets (Except Copyrights) Leasing	6599p	Other financial intermediation n.e.c.			
67	Property	Operators and Real Estate Services					
671	Property 6711 6712	Operators Residential Property Operators Non-Residential Property Operators	7010p 7010p	Real estate activities with own or leased property Real estate activities with own or leased property			
672	Real Esta 6720	ate Services Real Estate Services	7020	Real estate activities on a fee or contract basis			
M	Profes Service	sional, Scientific and Technical					
69	Profession	onal, Scientific and Technical Services (Except er System Design and Related Services)					
691	Scientifi 6910	c Research Services Scientific Research Services	7310 7320	Research and experimental development on natural sciences and engineering (NSE) Research and experimental development on social			
_				sciences and humanities (SSH)			
692	Archited 6921	tural, Engineering and Technical Services Architectural Services	7421p	Architectural and engineering activities and related technical consultancy			
	6922	Surveying and Mapping Services	7421p	Architectural and engineering activities and related technical consultancy			
	6923	Engineering Design and Engineering Consulting Services	7421p	Architectural and engineering activities and related technical consultancy			

ISIC Rev. 3.1 **ANZSIC 2006** Architectural, Engineering and Technical Services continued Other Specialised Design Services 6924 7430p Advertising 7499p Other business activities n.e.c. 6925 Scientific Testing and Analysis Services 7422 Technical testing and analysis 693 Legal and Accounting Services 6931 Legal Services 7411 Legal activities 6932 Accounting Services 7412 Accounting, book-keeping and auditing activities; tax consultancy 694 Advertising Services 6940 Advertising Services 7430p Advertising 695 Market Research and Statistical Services Market Research and Statistical Services 6950 7413 Market research and public opinion polling General (Over-all) public service activities 7511p 696 Management and Related Consulting Services 6961 Corporate Head Office Management Services 7414p Business and management consultancy activities 6962 Management Advice and Related Consulting Services Business and management consultancy activities 7414p 7499p Other business activities n.e.c. 697 Veterinary Services 6970 Veterinary Services 8520 Veterinary activities 699 Other Professional, Scientific and Technical Services Professional Photographic Services 7494p Photographic activities 9309p Other service activities n.e.c. 6999 Other Professional, Scientific and Technical Services 7421p Architectural and engineering activities and related n.e.c. technical consultancy 7499p Other business activities n.e.c. 70 Computer System Design and Related Services 700 Computer System Design and Related Services 7210 Computer System Design and Related Services Hardware consultancy 7229 Other software consultancy and supply 7290 Other computer related activities Ν **Administrative and Support Services** 72 Administrative Services 721 **Employment Services** 7491p 7211 **Employment Placement and Recruitment Services** Labour recruitment and provision of personnel 7499p Other business activities n.e.c. 7212 Labour Supply Services 7491p Labour recruitment and provision of personnel 722 Travel Agency and Tour Arrangement Services Travel Agency and Tour Arrangement Services 6304p Activities of travel agencies and tour operators; tourist assistance activities n.e.c. 729 Other Administrative Services 7291 Office Administrative Services 7499p Other business activities n.e.c. 7292 Document Preparation Services 7499p Other business activities n.e.c. 7293 Credit Reporting and Debt Collection Services 7499p Other business activities n.e.c. 7294 Call Centre Operation 7499p Other business activities n.e.c. 7299 Other Administrative Services n.e.c. 6304p Activities of travel agencies and tour operators; tourist assistance activities n.e.c. 7499p Other business activities n.e.c. 9214p Dramatic arts, music and other arts activities 9241p Sporting activities 73 Building Cleaning, Pest Control and Other Support Services 731 Building Cleaning, Pest Control and Gardening Services Building and Other Industrial Cleaning Services 7493p Building-cleaning activities 9000p Sewage and refuse disposal, sanitation and similar activities 7312 **Building Pest Control Services** 7493p Building-cleaning activities 7313 Gardening Services Agricultural and animal husbandry service activities, 0140p

except veterinary activities

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732	Packaging Services 7320 Packaging Services	7495	Packaging activities			
O	Public Administration and Safety					
75	Public Administration					
751	Central Government Administration 7510 Central Government Administration	7511p 7512	General (Over-all) public service activities Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security			
		7513p	Regulation of and contribution to more efficient operation of business			
		7514p 7521p	Ancillary service activities for the government as a whole Foreign affairs			
		7530	Compulsory social security activities			
752	State Government Administration					
	7520 State Government Administration	7511p 7513p	General (Over-all) public service activities Regulation of and contribution to more efficient operation of business			
		7514p	Ancillary service activities for the government as a whole			
753	Local Government Administration	7511	0 1/0 15 11			
	7530 Local Government Administration	7511p 7514p	General (Over-all) public service activities Ancillary service activities for the government as a whole			
754	Justice 7540 Justice	7523p	Public order and safety activities			
755	Government Representation 7551 Domestic Government Representation	7521p	Foreign affairs			
7.0	7552 Foreign Government Representation	9900	Extra-territorial organizations and bodies			
76 - 60	Defence					
760	Defence 7600 Defence	7522	Defence activities			
77	Public Order, Safety and Regulatory Services	7,5==	Defence ded. Med			
771	Public Order and Safety Services					
, , 1	7711 Police Services	7523p	Public order and safety activities			
	7712 Investigation and Security Services	5260p	Repair of personal and household goods			
	Fire Protection and Other Emergency Services	7492 0200p 7523p	Investigation and security activities Forestry, logging and related service activities Public order and safety activities			
	7714 Correctional and Detention Services	7523p 8531p	Public order and safety activities Social work with accommodation			
	7719 Other Public Order and Safety Services	7523p	Public order and safety activities			
772	Regulatory Services					
	7720 Regulatory Services	7513p	Regulation of and contribution to more efficient operation of business			
P	Education and Training					
80	Preschool and School Education					
801	Preschool Education 8010 Preschool Education	8010p	Primary education			
802	School Education					
	8021 Primary Education 8022 Secondary Education	8010p 8021p	Primary education General secondary education Tachnical and receptional secondary education			
	8023 Combined Primary and Secondary Education	8022p 8010p 8021p	Technical and vocational secondary education Primary education General secondary education			
	8024 Special School Education	8022p 8010p 8021p	Technical and vocational secondary education Primary education General secondary education			
81	Tertiary Education	~~P				

ANZSIC 2006 ISIC Rev. 3.1 810 Tertiary Education 8101 Technical and Vocational Education and Training 8022p Technical and vocational secondary education 8030p Higher education 8102 Higher Education 8030p Higher education 82 Adult, Community and Other Education 821 Adult, Community and Other Education Sports and Physical Recreation Instruction 9241p 8211 Sporting activities 8212 Arts Education 8090p Adult and other education 9219p Other entertainment activities n.e.c. 8219 Adult, Community and Other Education n.e.c. 8090p Adult and other education 822 **Educational Support Services Educational Support Services** 7414p Business and management consultancy activities Q **Health Care and Social Assistance** 84 Hospitals 840 Hospitals 8401 Hospitals (Except Psychiatric Hospitals) 8511p Hospital activities 8402 Psychiatric Hospitals 8511p Hospital activities 85 Medical and Other Health Care Services 851 Medical Services 8511 General Practice Medical Services 8512p Medical and dental practice activities 8512 Specialist Medical Services 8512p Medical and dental practice activities 852 Pathology and Diagnostic Imaging Services 8519p Other human health activities Pathology and Diagnostic Imaging Services 853 Allied Health Services 8512p Medical and dental practice activities 8531 Dental Services Other human health activities 8532 Optometry and Optical Dispensing 8519p 8533 Physiotherapy Services 8519p Other human health activities 8534 Chiropractic and Osteopathic Services 8519p Other human health activities 8519p Other human health activities 8539 Other Allied Health Services 859 Other Health Care Services 8591 Ambulance Services 8519p Other human health activities Other Health Care Services n.e.c. Other human health activities 8599 8519p 86 Residential Care Services 860 Residential Care Services 8511p Hospital activities Aged Care Residential Services Other human health activities 8519p Social work with accommodation 8531p 8609 Other Residential Care Services 8519p Other human health activities 8531p Social work with accommodation 87 Social Assistance Services 871 Child Care Services 8710 Child Care Services 8532p Social work without accommodation 879 Other Social Assistance Services Other Social Assistance Services 5520p Restaurants, bars and canteens 8532p Social work without accommodation R **Arts and Recreation Services** 89 Heritage Activities 891 Museum Operation Museum Operation 9232 Museums activities and preservation of historical sites 8910 and buildings 892 Parks and Gardens Operations 8921 Zoological and Botanical Gardens Operation 9233p Botanical and zoological gardens and nature reserves activities 8922 Nature Reserves and Conservation Parks Operation 9233p Botanical and zoological gardens and nature reserves activities 90 Creative and Performing Arts Activities 900 Creative and Performing Arts Activities 9001 Performing Arts Operation 9214p Dramatic arts, music and other arts activities

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	Creative	e and Performing Arts Activities continued			
	9002	Creative Artists, Musicians, Writers and Performers	9219p 9214p 9220p	Other entertainment activities n.e.c. Dramatic arts, music and other arts activities News agency activities	
	9003	Performing Arts Venue Operation	9214p	Dramatic arts, music and other arts activities	
91	Sports a	and Recreation Activities			
911	Sports a 9111 9112 9113	and Physical Recreation Activities Health and Fitness Centres and Gymnasia Operation Sports and Physical Recreation Clubs and Sports Professionals Sports and Physical Recreation Venues, Grounds and Facilities Operation	9241p 9241p 9241p	Sporting activities Sporting activities Sporting activities	
	9114	Sports and Physical Recreation Administrative Service	9241p	Sporting activities	
912	9121	and Dog Racing Activities Horse and Dog Racing Administration and Track Operation	9241p	Sporting activities	
0.1.2	9129	Other Horse and Dog Racing Activities	9241p	Sporting activities	
913	9131 9139	ment and Other Recreation Activities Amusement Parks and Centres Operation Amusement and Other Recreational Activities n.e.c.	9219p 9219p 9241p 9249p	Other entertainment activities n.e.c. Other entertainment activities n.e.c. Sporting activities Other recreational activities	
92		ng Activities			
920	Gambli 9201 9202 9209	ng Activities Casino Operation Lottery Operation Other Gambling Activities	9249p 9249p 9249p	Other recreational activities Other recreational activities Other recreational activities	
S	Other	Services			
94	Repair a	and Maintenance			
941		Automotive Body, Paint and Interior Repair Other Automotive Repair and Maintenance	5020p 5040p 5020p 5020p	Maintenance and repair of motor vehicles Sale, maintenance and repair of motorcycles and related parts and accessories Maintenance and repair of motor vehicles Maintenance and repair of motor vehicles	
	,11,	one ratomore repair and rannerance	5040p	Sale, maintenance and repair of motorcycles and related parts and accessories	
942		ery and Equipment Repair and Maintenance	5260n	Denoise of seasonal and bousehold goods	
	9421	Domestic Appliance Repair and Maintenance Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	5260p 3220p	Repair of personal and household goods Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	
			3311p	Manufacture of medical and surgical equipment and orthopaedic appliances	
			3312p	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	
			3313p 3320p	Manufacture of industrial process control equipment Manufacture of optical instruments and photographic equipment	
			7250	Maintenance and repair of office, accounting and computing machinery	
	9429	Other Machinery and Equipment Repair and Maintenance	2912p	Manufacture of pumps, compressors, taps and valves	
			2915p 2919p	Manufacture of lifting and handling equipment Manufacture of other general purpose machinery	
			2921p 2922p	Manufacture of order general purpose machinery Manufacture of agricultural and forestry machinery Manufacture of machine-tools	
			2924p	Manufacture of machinery for mining, quarrying and construction	
			2925p	Manufacture of machinery for food, beverage and tobacco processing	
			2926р	Manufacture of machinery for textile, apparel and leather production	

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	Machinery and Equipment Repair and Maintenance continued					
			2929p 3110p	Manufacture of other special purpose machinery Manufacture of electric motors, generators and transformers		
			5260p	Repair of personal and household goods		
949	Other I 9491 9499	Repair and Maintenance Clothing and Footwear Repair Other Repair and Maintenance n.e.c.	5260p 3610p	Repair of personal and household goods Manufacture of furniture		
95	Person	al and Other Services	5260p	Repair of personal and household goods		
951	9511 9512	al Care Services Hairdressing and Beauty Services Diet and Weight Reduction Centre Operation	9302 9309p	Hairdressing and other beauty treatment Other service activities n.e.c.		
952	Funera 9520	l, Crematorium and Cemetery Services Funeral, Crematorium and Cemetery Services	9303	Funeral and related activities		
953	Other I 9531	Personal Services Laundry and Dry-Cleaning Services	9301	Washing, and (dry-) cleaning of textile and fur products		
	9532 9533	Photographic Film Processing Parking Services	7494p 6303p 9309p	Photographic activities Other supporting transport activities Other service activities n.e.c.		
	9534 9539	Brothel Keeping and Prostitution Services Other Personal Services n.e.c.	9309p 9309p 9309p	Other service activities n.e.c. Other service activities n.e.c.		
954	Religio	us Services				
	9540	Religious Services	9191	Activities of religious organizations		
955	Civic, P 9551	Professional and Other Interest Group Services Business and Professional Association Services	9111 9112	Activities of business and employers organizations Activities of professional organizations		
	9552 9559	Labour Association Services Other Interest Group Services n.e.c.	9120 9192 9199	Activities of trade unions Activities of political organizations Activities of other membership organizations n.e.c.		
96	Undiffe	Households Employing Staff and crentiated Goods- and Service-Producing es of Households for Own Use				
960	Undiffe	Households Employing Staff and erentiated Goods- and Service-Producing es of Households for Own Use	9500	Activities of private households as ampleyors of		
	9602	Private Households Employing Staff Undifferentiated Goods-Producing Activities of	9600	Activities of private households as employers of domestic staff Undifferentiated goods-producing activities of private		
	9603	Private Households for Own Use Undifferentiated Service-Producing Activities of Private Households for Own Use	9700	households for own use Undifferentiated service-producing activities of private households for own use		

APPENDIX 1

AUSTRALIAN UNITS MODEL

INTRODUCTION

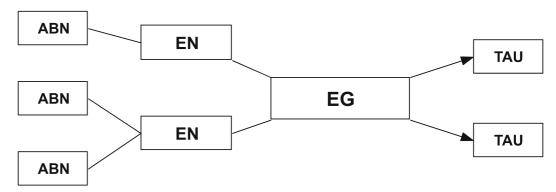
- **1** The ABS reviewed its units model in 2000 in response to major taxation reforms which had implications for the availability and use of tax information in economic statistics. The review aimed to ensure that the definition of the new units model:
 - met 1993 SNA and ABS national accounting requirements;
 - produced homogeneous industry data at the two digit ANZSIC level;
 - allowed for the appropriate treatment of ancillary units;
 - allowed for the correct application of ABS classifications to units;
 - reflected reporting structures used by units with statutory obligations (e.g. banks);
 - defined units suitable for activity (e.g. agriculture) and labour collections (a state-based unit).
- 2 The ABS released two information papers on these issues: ABS Statistics and The New Tax System (cat. no. 1358.0), released in April 2000, and Improvements in ABS Economic Statistics [Arising from The New Tax System] (cat. no. 1372.0), released in May 2002.
- 3 The ABS uses the Australian Business Register (ABR) as its primary source to identify new businesses and this information flows through to the ABS Business Register. The ABS Business Register is used primarily as a register or frame for the various business surveys run by the ABS.
- 4 Businesses are included on the ABR when they register with the Australian Tax Office for an Australian Business Number (ABN). The Commonwealth Government requires all government departments and agencies to make use of the ABR to reduce businesses' reporting load to government, and to use the ABN as the primary reference number for all dealings between government and business.
- **5** The units model used by the ABS in determining the structure of businesses is consistent with Australia's Corporations Law and with the definition of institutional units recommended by 1993 SNA. The model consists of the enterprise group (EG), one or more enterprises (ENs) and one or more type of activity units (TAUs). The EN is comprised of one or more legal entities (LEs). The EG, EN and LE are institutional units
- **6** ENs and TAUs, which are the main institutional and producing units used by the ABS to produce its statistical outputs, do not have a universal relationship with each other, e.g. one to one, one to many, many to one. A variety of relationships exist in some of the larger and more complex Australian enterprise groups. The ABS units model does not impose a particular type of relationship on these units for statistical purposes.

and the TAU is a producing unit.

- 7 This is a limited departure from the 1993 SNA, which states that there is a hierarchical relationship between institutional and producing units. The 1993 SNA states that 'an institutional unit contains one or more entire establishments' and that 'an establishment belongs to one and only one institutional unit'. While many ENs consist of one or more TAUs, there are some cases where this does not occur. In these cases, the 1993 SNA statement is still true at the EG level, but not at the EN level.
- 8 Diagram 1 illustrates the nature of the relationships between the main unit types in the model. The LE is represented by the ABN in the diagram, as they are usually the same.

ABS UNITS MODEL

Diagram 1: ABS Units Model



Unit definitions

- **9** For statistical purposes, a *legal entity* is defined as a unit covering all the operations in Australia of an entity which possesses some or all of the rights and obligations of individual persons or corporations, or which behaves as such in respect of those matters of concern for economic statistics. Examples of legal entities include companies, partnerships, trusts, sole (business) proprietorships, government departments and statutory authorities. Legal entities are institutional units.
- **10** The *enterprise group* is an institutional unit covering all the operations in Australia of one or more legal entities under common ownership and/or control. It covers all the operations in Australia of legal entities which are related in terms of the current Corporations Law (as amended by the Corporations Legislation Amendment Act 1991). These may be legal entities, such as trusts and partnerships, as well as companies. Majority ownership is not required for control to be exercised.
- **11** The *enterprise* is an institutional unit comprising a single legal entity, or a grouping of legal entities, within an enterprise group, classifiable to the same institutional subsector, as per the Standard Institutional Sector Classification of Australia (SISCA). In general, an enterprise will equate to a single entity, except where groupings of entities align with legal reporting units suitable for ABS purposes e.g. units regulated by the Australian Prudential Regulatory Authority (APRA). Separate entities can be grouped for statistical reporting purposes to form a single enterprise provided they are in the same SISCA subsector and conform to all data collection requirements.

Type of activity unit

- **12** The *type of activity unit* is a producing unit comprising one or more business entities, sub-entities or branches of a business entity that can report production and employment activities via a minimum set of data items. The activity of the unit should be as homogeneous as possible. If accounts sufficient to approximate Industry Value Added (IVA) are available at the ANZSIC Subdivision level, a TAU will be formed. Where a business cannot supply adequate data to form a TAU for an individual ANZSIC Subdivision, a TAU will be formed which contains activity in two or more ANZSIC Subdivisions.
- 13 In its simplest form, the TAU relates to a business' ABN. However, in the case of complex and varied business structures, it may be inappropriate for the TAU to be created to refer to the ABN.
- **14** Ideally, all TAUs are constructed so that two digit ANZSIC homogeneity is observed. This ensures that good quality industry estimates can be calculated by the ABS at that level. However, not all businesses are able to supply a complete set of accounts for every ANZSIC Subdivision in which they have activity.

Type of activity unit continued

15 Only a small number of data items are required to be available on a quarterly basis. The data items are total capital expenditure, income from the sale of goods and services, wages and salaries, total inventories and total purchases and selected expenses. Where not all of these data items are available from business accounts, a TAU can still be formed if careful estimates can be provided.

Unit splitting

- **16** Where businesses cannot provide the necessary data for separate activities, and if separate activities are being carried out at a significant level (in relation to the known/estimated activity of those industries), the TAU may be a candidate for unit splitting.
- 17 If it is decided to split the TAU for statistical purposes, two or more new TAUs are formed as the statistical units and the former TAU becomes the reporting unit i.e. data will be reported by the former TAU for its multiple activities and the ABS will apportion it to the new split TAUs for statistical outputs. The estimates for the split units will be produced using benchmarks determined at the time of splitting.
- **18** TAUs are not created based on any geographic criteria. However, it is necessary to create special state and territory units for some TAUs in order to accommodate state estimates in labour and some other statistics. This unit is referred to as the TAU State. The TAU State is not stored as a specific unit on the ABS Business Register. Rather, information which allows the TAU State unit to be formed is stored.
- **19** A business unit's productive activity is described as ancillary when its sole function is to provide common types of services for intermediate consumption within the same enterprise group. These are typically services likely to be needed in most enterprise groups, whatever their principal activities e.g. transportation, purchasing, sales and marketing, various financial or business services, personnel, computing and communications, security, maintenance and cleaning.
- 20 The 1993 SNA treatment of ancillary units is that they should be classified to the subdivision of the units they serve i.e. receive a 'reflected' industry code. The ABS does not currently apply the recommended 1993 SNA treatment to ancillary TAUs, as the treatment cannot be applied to all units on the ABS Business Register.
- **21** Location or farm information is important for the compilation of statistics on agricultural activity. Agricultural units are placed in the ABS Business Register if they have more than one farm. The necessary location information is stored on the ABS Business Register against the unit with the agricultural activity. When an agriculture frame is created, the location information is used to create 'farm units' for selection in agricultural surveys. In these cases, the TAU will have more than one 'farm unit' associated with it.
- **22** ANZSIC codes are reflected from the TAU level to the ENs within a group, and to the EG, but are generally not used in any statistical sense above the TAU level. A high degree of caution needs to be exercised in analysing EN and EG related data classified by ANZSIC. This is because the higher level units do not always correspond to an aggregation of one or more producing units, and because the set of activities performed are often too heterogeneous to assign to a single industry, however broadly defined.
- 23 The ABS uses the TAU unit as its producing unit to collect industry and some other economic statistics. The unit used is sometimes simply referred to as the TAU/ABN unit. For some activity and labour collections, the ABS uses sub-TAU units e.g. farm units, TAU State units.

TAU State unit

Ancillary units

Agricultural units

Classification of units

Statistical collections

APPENDIX 2

NEW ZEALAND UNITS MODEL

INTRODUCTION

- 1 Statistics NZ reviewed its units model in 1994 as part of a major project to redevelop its business register system. Then called the Business Directory, the register was renamed the Business Frame (BF) when a new units model was implemented in 1996.
- 2 The review aimed to ensure that the definition of units being applied was in line with international standards and practice. Statistics NZ endeavoured to align its model, as far as possible, with the main units recommended in ISIC Rev. 3.

NZ BUSINESS FRAME (BE)

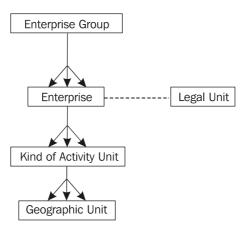
3 The BF is a database of New Zealand businesses and their structures used primarily as a register or frame for the various business surveys run by Statistics NZ. It facilitates the integration of business tax data with survey data by linking the BF enterprise unit and the administrative tax unit. The BF is maintained using tax data, frame maintenance surveys, survey feedback, profiling initiatives and other sources e.g. Companies Office, media etc.

NZ UNITS MODEL

4 The units model used by Statistics NZ is hierarchical and comprises three main units: the Enterprise (ENT), the Kind of Activity Unit (KAU) and the Geographic Unit (GEO). In addition, the Enterprise Group (groups of enterprises under common ownership) is identified on the BF. Statistics NZ concluded that it needed three main units, one each to cater for each of the three broad types of data required, namely financial, production and location statistics. Financial statistics are more readily available from upper level (institutional) units, while production and location statistics are more readily available from lower level (producing) units.

Diagram 1 illustrates the nature of the relationships between these unit types.

Diagram 1: NZ Units Model



UNIT DEFINITIONS

5 The enterprise group is the family of institutional units (legal entities or equivalent) controlled or managed by one of them with more than 50 percent ownership (either directly or through a chain of ownership) of each other member of the family. It is used to compile investment/financing data for the Balance of Payments. It is also used to understand financial flows within groups, for producing ownership control statistics and for confidentiality vetting of published statistical outputs.

UNIT DEFINITIONS continued

- **6** The enterprise group is not kept on the BF in the form of a statistical unit as such, but can be derived from the BF using the ownership links between enterprises and can be viewed in screen graphic and report formats as a family of units.
- 7 The enterprise is an institutional unit and generally corresponds to legal entities such as companies, partnerships, trusts, estates, incorporated societies and sole proprietorships. Some are identified by other characteristics, such as common objectives or an organisational structure e.g. government departments, local authorities, churches, voluntary organisations.

KIND OF ACTIVITY UNIT

- 8 The kind of activity unit is an institutional unit, or part of an institutional unit, which engages in one, or predominantly one, kind of economic activity, without being restricted to a geographic area. Value added statistics must be able to be produced for a KAU, or be able to be readily or meaningfully imputed. Statistics NZ has developed a working definition of the kind of activity (KAU):
- A KAU, in practice, is a subdivision of an enterprise consisting of a set of one or more geographic units, at one or more places, for which a single set of accounting records is available from the owners, allowing operating surplus to be meaningfully compiled. It is an objective that the KAU should be as industrially homogeneous as possible, but the accounting set is not broken to achieve this, except in very significant cases after consultation with interested internal parties. Autonomy of decision making with respect to production levels, and buying and selling, should also be considered in structuring and profiling.
- **9** KAUs normally need to be able to supply a minimum set of data. To recognise more than one KAU in an enterprise, there must be separate profit and loss accounts for each unit; value added of at least \$NZ500,000 for each unit (or at least 20 full-time equivalent persons engaged, if value added data is not available); no vertical integration between each unit; and more than one industrial activity.
- 10 The geographic unit is a KAU, or part of a KAU. It is normally an unbroken physical area/site on, or from which, one, or predominantly one, kind of economic activity takes place on a permanent basis. Employment data must be able to be produced for a geographic unit.
- **11** The BF system has a function to inhibit or override the KAU's derived ANZSIC in circumstances where the use of value added gives a different result to the use of employment size measures, or where the unit is 'teetering on the boundary' between two codes and it cannot be determined whether a long-term change is occurring. This mechanism is used only for large businesses where the impact on statistical series of any change is likely to be significant, particularly if the business is a major contributor to an industry.

ANCILLARY UNITS

- **12** Statistics NZ follows the principles laid down in ISIC Rev. 3, in that where ancillary activities are identified for a geographic unit they are classified to their own activity as well as to the activity of their parent unit. The geographic unit can be coded to both a primary and ancillary ANZSIC.
- 13 There is no survey instrument in Statistics NZ which is specifically designed to identify ancillary units. They are generally identified and coded in response to the specific needs of economic surveys. The process is infrequently used and undertaken for very significant units only.

APPENDIX 3

CHANGES FROM ANZSIC 1993

INTRODUCTION

1 The 2006 edition of the ANZSIC reflects a substantial review of all facets of the classification. The first edition of the classification was released in 1993 and there have been significant changes in the Australian and New Zealand economies in that period. Consequently, it is not surprising that the classification has undergone a substantial degree of change. There has been extensive consultation with users in both countries to ensure that the 2006 edition meets their current and emerging needs.

INDUSTRY CATEGORIES

2 There have been increases in the number of industry categories at each level of the classification as a result of the review. Table 1 compares the number of industry categories at each level of the hierarchy in the 1993 and 2006 editions. It also provides some summary statistics for Australia and New Zealand, using Australian value added data for 1999–2000 (Australian System of National Accounts, cat. no. 5204.0, Nov. 2003) and New Zealand full time equivalent employees for 2003 (New Zealand Business Demographic Statistics, as at February 2003).

TABLE 1: INDUSTRY CATEGORIES ANZSIC 1993 AND 2006

	ANZSIC	ANZSIC		Percentage
Category	1993	2006	Difference	change
ANZSIC				
Number of categories				
Divisions	17	19	2	12
Subdivisions	53	86	33	62
Groups	158	214	56	35
Classes	465	506	41	9
Total	693	825	132	19
Australia	093	623	132	19
Average value added (\$m)	00.005	07.004	0.054	4.4
Divisions	30 885	27 634	-3 251	-11
Subdivisions	9 907	6 105	-3 802	-38
Groups	3 323	2 453	-870	-26
Classes	1 129	1 038	-91	-8
New Zealand				
Average number of full time equivalent employees				
Divisions	89 835	80 379	-9 456	-11
Subdivisions	28 815	17 758	-11 057	-38
Groups	9 666	7 136	-2 529	-26
Classes	3 284	3 018	-266	-8

- 3 The largest percentage increases in the number of categories occurred at the ANZSIC subdivision and group levels (increases of 62 and 35 percent respectively). Changes at each level of the classification, and the major reasons for them are discussed in more detail in the following sections of this appendix.
- 4 The summary statistics show how the additional categories in ANZSIC 2006 reduce the average size of aggregate statistics classified by industry, where the two classifications are applied at a common point in time.

ANZSIC DIVISIONS

- **5** ANZSIC 2006 includes 19 divisions, compared with 17 in ANZSIC 1993. The large and diverse Property and Business Services Division in ANZSIC 1993, together with some other services, has been rearranged into three new divisions: Rental, Hiring and Real Estate Services; Professional, Scientific and Technical Services; and Administrative and Support Services; resulting in the net gain of two divisions in ANZSIC 2006.
- **6** ANZSIC 2006 Division J Information Media and Telecommunications has been introduced, effectively replacing ANZSIC 1993 Division J Communication Services. The new division brings together classes from a number of ANZSIC 1993 divisions.
- 7 The new Information Media and Telecommunications Division groups units mainly engaged in the creation and storing of information products for dissemination purposes; transmitting information products using analogue and digital signals; and providing transmission and storage services for information products. These have been rapidly growing sectors of the Australian and New Zealand economies since the last review. In addition, both sets of changes better align ANZSIC 2006 with the division structures proposed for ISIC Rev. 4.
- **8** Apart from the changes required as a result of the new division structure, several divisions were renamed to better reflect their composition or the terminology in current usage.

ANZSIC SUBDIVISIONS

- **9** ANZSIC 2006 includes 86 subdivisions, compared with 53 in ANZSIC 1993, the largest percentage increase in the number of categories for any level of the classification. This was the result of a number of factors including:
 - improving the international comparability of the classification at this level;
- identifying groupings of economic activities with significantly different production functions; and
- promoting some more economically significant industries to this level of the classification.
- **10** Individual decisions to create subdivisions took into account all of these factors and were variously influenced by them. To improve international comparability, ANZSIC 2006 was aligned, as far as possible, at the subdivision level with the proposed ISIC Rev. 4.
- **11** Formation of the following subdivisions was particularly influenced by considerations of international comparability:
 - Subdivision 12: Beverage and Tobacco Product Manufacturing;
 - Subdivision 44: Accommodation;
 - Subdivision 55: Motion Picture and Sound Recording Activities;
 - Subdivision 58: Telecommunications Services;
 - Subdivision 60: Library and Other Information Services; and
 - Subdivision 70: Computer Systems Design and Related Services.
- **12** Formation of the following subdivisions was particularly influenced by better identifying groupings of economic activities with significantly different production functions:
 - Subdivision 02: Aquaculture;
 - Subdivision 15: Pulp, Paper and Converted Paper Product Manufacturing;
 - Subdivision 26: Electricity Supply;
 - Subdivision 27: Gas Supply; and
 - Subdivision 94: Repair and Maintenance.

ANZSIC SUBDIVISIONS continued

- **13** Formation of the following subdivisions was particularly influenced by promoting some of the more economically significant industries to this level of the classification:
 - Subdivision 11: Food Product Manufacturing;
 - Subdivision 45: Food and Beverage Services;
 - Subdivision 77: Public Order, Safety and Regulatory Services; and
 - Subdivision 80: Preschool and School Education.

ANZSIC GROUPS

- 14 The number of groups increased substantially, from 158 in ANZSIC 1993 to 214 in ANZSIC 2006. The major factors behind this increase were:
 - flow on effects from the large increase in the number of ANZSIC subdivisions;
 - formation of ANZSIC groups better aligned with the ISIC;
 - more homogeneous groupings of production functions; and
 - recognising some new groups with relatively high levels of economic significance.
- 15 Examples where international comparability was improved by the formation of groups include:
 - Group 541: Newspaper, Periodical, Book and Directory Publishing;
 - Group 542: Software Publishing; and
 - Group 697: Veterinary Services.
- **16** Examples where different production functions led to the formation of groups include:
 - Group 112: Seafood Processing;
 - Group 121: Beverage Manufacturing;
 - Group 261: Electricity Generation; and
 - Group 262: Electricity Transmission.
- 17 Examples of groups formed due to their relatively high levels of significance include:
 - Group 372: Pharmaceutical and Toiletry Goods Wholesaling;
 - Group 722: Travel Agency Services; and
 - Group 852: Pathology and Diagnostic Imaging Services.

ANZSIC CLASSES

- 18 The principles for the formation of classes in the 2006 edition of the ANZSIC are set out in Chapter 2. All of the principles were important contributors to the changes made at the ANZSIC class level between the 1993 and 2006 editions. ANZSIC 2006 comprises 506 classes, compared with 465 in ANZSIC 1993.
- **19** Many individual classes in ANZSIC 1993 have been affected by change of some type. In some cases, two or more ANZSIC 1993 classes have been merged to form one class and others have been broken up into more detailed classes.
- **20** The composition of many classes has been affected by the formation of different groupings of activities, particularly due to the more rigorous application of production function homogeneity e.g. the new treatment of repair and maintenance activities.
- **21** It is difficult to summarise the relative contribution of the various principles to these many changes of varying degrees of significance. Particular principles had more impact in some parts of the classification than others and all of the principles were considered in making decisions on individual ANZSIC 2006 classes.

CORRESPONDENCES

22 Chapter 10 provides correspondences (concordances) between ANZSIC 1993 and ANZSIC 2006, and between ANZSIC 2006 and ANZSIC 1993, at the class level. These correspondences indicate how each class in each edition of the ANZSIC relates to the classes in the other edition i.e. class in one edition is comprised of one or more whole or part classes from the other edition.

CORRESPONDENCES continued

- 23 For example, ANZSIC 1993 Class 2122 Ice Cream Manufacturing is directly equivalent to ANZSIC 2006 Class 1132 Ice Cream Manufacturing. There has been no change in the primary activity composition of the class between the two editions and there is therefore a 1:1 correspondence between the two classes.
- 24 As another example, ANZSIC 1993 Class 5730 Cafes and Restaurants has been split into two classes and a primary activity has been moved to a class in another division. ANZSIC 2006 Classes 4511 Cafes and Restaurants and 4513 Catering Services were previously part of ANZSIC 1993 Class 5730. In addition, theatre restaurants have been moved from this class to ANZSIC 2006 Class 9001 Performing Arts Operation. ANZSIC 1993 Class 5730 therefore corresponds to ANZSIC 2006 Classes 4511 and 4513, and part of ANZSIC 2006 Class 9001, a 1:many relationship (1:m).
- **25** In the correspondence tables the relationship described above is shown as follows.

ANZSIC 1993 Class ANZSIC 2006 Class 5730 Cafes and Restaurants 4511 Cafes and Restaurants 4513 Catering Services 9001 p Performing Arts Operation

26 The correspondences do not indicate how the actual composition of activities of individual classes has changed between the two editions or how significant those changes are.

CLASS RELATIONSHIPS

27 By examining the nature of the class level correspondences, it is possible to broadly summarise the relationships between the classes in the two editions. Table 2 summarises the nature of the relationships between the classes in ANZSIC 1993 and ANZSIC 2006 i.e. whether the contents of the class remained the same (1:1), the class was merged with other whole or part classes (m:1), or the class was broken up into two or more whole or part classes (1:m). The figures are provided for each ANZSIC 1993 division.

CLASS RELATIONSHIPS

continued

TABLE 2: CLASS RELATIONSHIPS - ANZSIC 1993 TO ANZSIC 2006

RELATIONSHIP OF ANZSIC 1993 CLASSES TO ANZSIC 2006 CLASSES

ANZSIC 1993 Division	1:1	m:1	1:m	Total
A Agriculture, Forestry and Fishing	22	3	13	38
B Mining	13	6	_	19
C Manufacturing	72	24	57	153
D Electricity, Gas and Water Supply	3	_	1	4
E Construction	17	_	4	21
F Wholesale Trade	13	6	22	41
G Retail Trade	12	_	26	38
H Accommodation, Cafes and Restaurants	2	_	2	4
I Transport and Storage	10	5	12	27
J Communication Services	2	_	1	3
K Finance and Insurance	11	2	2	15
L Property and Business Services	21	_	10	31
M Government Administration and Defence	3	_	3	6
N Education	7	_	1	8
O Health and Community Services	12	_	6	18
P Cultural and Recreational Services	12	_	9	21
Q Personal and Other Services	14	_	4	18
Total	246	46	173	465
Percentage of all classes	53	10	37	100

- nil or rounded to zero (including null cells)
- **28** The table shows that 37 percent of ANZSIC 1993 classes were subdivided and apportioned to two or more ANZSIC 2006 classes. The most significant structural changes at the class level, proportionately, occurred in Division F Wholesale Trade; Division G Retail Trade and Division P Cultural and Recreational Services. However, there was structural change across most of the classification.
- **29** Merging of classes occurred where:
 - the previously defined industry had fallen below or near the economic significance limit:
 - there was limited user interest in the grouping; and/or
 - the degree of homogeneity of the individual classes was deficient because of significant secondary activities of units belonging to the other classes.

ANZSIC 1993 CLASS CHANGE TABLES

- **30** Class change tables have been prepared showing how each ANZSIC 1993 class was affected by the review and showing where ANZSIC 1993 primary activities are classified in ANZSIC 2006. They indicate whether the ANZSIC 1993 class has been split, merged, changed title, moved divisions etc. The ANZSIC 2006 class includes information about activities moved into or out of the class.
- **31** These tables are available free of charge from the ABS web site <www.abs.gov.au> and from the Statistics NZ web site <www.stats.govt.nz>.

COPING WITH THE IMPACT ON TIME SERIES DATA

- **32** With the implementation of a substantial revision of a major classification, many users prefer to have historical time series, compiled according to the previous edition of the classification, presented according to the new edition of the classification. The historical series cannot be recompiled on the new basis, rather any breaks in continuity between the old and the new observations are eliminated by quantifying the magnitude of the break and backcasting the series on the new basis.
- **33** A number of statistical methods can be applied to represent historical time series data. The size of particular breaks in series will differ for the same classification change depending on the data items involved e.g. the size of a particular break may differ, for example, for series on profits, employment or capital expenditure.

COPING WITH THE IMPACT ON TIME SERIES DATA continued

34 Both the ABS and Statistics NZ will release information explaining, for each series, how the impact of the move to ANZSIC 2006 will be handled, prior to the publication of the series on an ANZSIC 2006 basis.

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